

# GENERAL FUND

# REVENUE

# VARIANCE EXPLANATION

	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
<b>GENERAL ADMINISTRATION</b>						
<b>GENERAL TAX REVENUES</b>						
<b>CLERK &amp; TREASURER OFFICE (10400)</b>						
<b>TAXES</b>						
# 41506. GROSS RECEIPTS 2.0%	2,240,000	1,625,671	2,600,000	360,000	16.1%	Improvement of collection process
# 41707 LOCAL OPTION SALES TAX	1,905,000	1,058,500	2,200,000	295,000	15.5%	Anticipated increase in Sales
<b>PAYMENTS IN LIEU OF TAXES (PIL)</b>						
# 41801 PILOT - WASTEWATER	515,000	319,717	425,000	(90,000)	-17.5%	Based on existing agreements
# 41804 PILOT - FLETCHER ALLEN	135,000	16,435	22,000	(113,000)	-83.7%	Based on existing agreements
# 41807 PILOT - BURL HOUSING AUTHC	35,000	39,180	38,000	3,000	8.6%	Based on existing agreements
# 41811 PILOT - BCLT	15,000	12,263	16,500	1,500	10.0%	Based on existing agreements
# 41813 PILOT - BURLINGTON TELECOM	225,900	45,667	60,900	(165,000)	-73.0%	Based on existing agreements
<b>OTHER REVENUES</b>						
# 43010 RECORDING FEES	260,000	239,459	290,000	30,000	11.5%	Anticipated Growth
# 43020 BIRTH CERTIFICATES	66,000	39,337	58,000	(8,000)	-12.1%	Based on actual
# 43040 DEATH CERTIFICATES	50,000	32,161	45,000	(5,000)	-10.0%	Based on actual number is realistic
# 43060 DOG LICENSES	35,000	32,161	32,000	(3,000)	-8.6%	Original Estimate may be low
# 43070 OTHER LICENSES & PERMITS	14,000	16,214	15,000	1,000	7.1%	Based on prior year actual
# 43110 PRESERVATION/ RESTORATION	7,500	-	-	(7,500)	-100.0%	No revenue expected
# 43130 DOG ORDINANCE	5,000	5,059	4,500	(500)	-10.0%	Projection provided may be low
# 43340 STREET FRANCHISE FEE	1,950,000	1,533,584	2,150,000	200,000	10.3%	Verified
# 43690 IMPACT FEE ADMINISTRATION	3,000	-	6,000	3,000	50.0%	Increase fees
# 44007 VAULT TIME	5,500	3,893	6,000	500	9.1%	Immaterial variance
# 44013 GEN OB BONDS CGS-BED	160,000	155,601	200,000	40,000	25.0%	Issuance of Bond expected
# 44014 RISK MANAGEMENT CHARGES	45,000	32,582	40,000	(5,000)	-11.1%	change in indirect cost allocation
# 44018 INDIRECT COST CHARGES	1,300,000	1,103,612	1,400,000	100,000	7.7%	change in indirect cost allocation
# 44025 STATE FEE COLLECT SCHOOL	-	-	100,000	100,000	100.0%	New to budget, previously included property taxes
# 45091 CHAMPLAIN COLLEGE FEE FOF	108,150	-	100,000	(8,150)	-7.5%	Donation amount not confirmed over \$100K

# GENERAL FUND

# REVENUE

# VARIANCE EXPLANATION

	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
# 45069 MISC REVENUE	1,000	6,667	500	(500)	-50.0%	Immaterial
# 45072 GENERAL MISC REVENUES	400	3,307	1,500	1,100	275.0%	Based on actual the budget is realistic
# 46108 INTEREST ON TAXES 07 & 08	255,000	184,452	305,000	50,000	19.6%	Aggressive plan
# 46505. INTEREST ON GR RECEIPTS	3,500	12,335	7,000	3,500	50.0%	improvement of collection process
# 47315 STATE PILOT	766,682	793,058	705,000	(61,682)	-8.0%	Based on feedback from State
<b>PLANNING &amp; ZONING (106013)</b>						
# 43600 SIGNS	10,000	4,535	12,000	2,000	20.0%	New Rates
# 43622 ZONING PERMITS-BASIC LVL2	3,000	1,395	4,000	1,000	33.3%	New Rates
# 43640 ZONING APPROVAL/DEV FEE	130,000	180,750	150,000	20,000	15.4%	New Rates
# 43680 CONDITIONAL USES	30,000	27,651	50,000	20,000	66.7%	Goal set by Planning and Zoning
# 43701 ZONING PERMIT BASIC LVL 1	30,000	22,988	35,000	5,000	16.7%	Goal set by Planning and Zoning
# 43702 ZONING PERMIT BASIC LVL 2	100,000	82,660	160,000	60,000	60.0%	Projected based on increase development activity
# 48009 GOVERNMENT GRANTS	2,200	11,000	-	(2,200)	-100.0%	Revenue related to HUD Grant moved to new program account (#106014)
<b>SAFETY SERVICES</b>						
<b>FIRE DEPARTMENT</b>						
* 44074 ALARM FEES	225,000	188,999	240,000	15,000	6.7%	Increases go toward Fire Alarm Reserve/5 yr Alarm System Upgrade
<b>POLICE DEPARTMENT</b>						
# 43280 RESIDENTIAL PERMITS	60,000	62,194	90,000	30,000	50.0%	City Administration's Projection, NOT Police's
* 49021 TRANSFER FROM ICAC	75,000	-	60,000	(15,000)	-20.0%	Grant funding reducing
* 49022 TRANSFER FROM SCHOOL SRO	40,000	40,000	40,000	-	0.0%	Discussion on-going regarding increase
# 49120 AIRPORT SECURITY FEES	1,046,000	784,500	1,077,000	31,000	3.0%	Airport Multi-year Agreement
<b>DPW - INSPECTION SERVICES (119060)</b>						
# 43010 RECORDING FEES	-	-	-	-	-	-
# 43300 TRADES PERMITS	380,000	435,408	450,000	70,000	18.4%	Goal set by Bill Ward
# 44099 MISC. REV FROM SERVICE	7,000	15,030	10,000	3,000	42.9%	Goal set by Bill Ward
<b>TOTAL DPW INSPECTION</b>	<b>387,000</b>	<b>450,438</b>	<b>460,000</b>	<b>73,000</b>	<b>18.9%</b>	

# GENERAL FUND

## REVENUE

## VARIANCE EXPLANATION

	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
<b>CODE ENFORCEMENT (120352)</b>						
# 43230 RENTAL PROP TRANSFER FEE	3,000	600	3,500	500	16.7%	Consistent with 2010 actual
# 43240 VACANT BUILDING PERMIT	20,000	3,525	25,000	5,000	25.0%	Increased investigation and enforcement
# 43250 REINSPECTION FEES	6,000	1,810	7,500	1,500	25.0%	Greater accountability of reinspection time
# 43730 CERTIFICATES OF OCCUPANCY	30,000	55,446	50,000	20,000	66.7%	Increased investigation and enforcement
				-		
<b>LIBRARY (121080)</b>						
# 45020 DONATIONS	3,000	81	3,300	300	10.0%	Realistic expectation based on pool of donors
# 48009 GRANTS	5,000	-	7,500	2,500	50.0%	Aggressive Plan
# 45020 DONATIONS	20,000	10,982	14,300	(5,700)	-28.5%	Based on actual trend realistic
				-		
<b>Summer Reading Club (121143)</b>						
# 45020 DONATIONS	15,000	13,583	28,000	13,000	86.7%	Offset increase by Grants
# 48009 GRANTS	10,000	1,990	-	(10,000)	-100.0%	Offset increase by Grants
				-		
<b>ESL PROG &amp; SVC</b>						
1:48009 GRANT	6,000	-	2,000	(4,000)	-66.7%	Grant expected to drop
				-		
<b>RECREATION 123093</b>						
# 44009 WATERFRONT PARK RENTAL	46,500	35,345	50,000	3,500	7.5%	new fee structure summer 2013
# 44028 AFTER SCHOOL SLIDING SCAL	265,000	-	-	(265,000)	-100.0%	transfer revenues to BSD Burlington Kids
# 44038 RECREATION FEES	333,245	231,578	392,045	58,800	17.6%	increased new programs and fees
# 44044 USER FEES	21,750	16,459	39,750	18,000	82.8%	bus transfer from BSD budgeted here
# 44059 AFTERSCHOOL CHILD CARE	265,000	9,522	-	(265,000)	-100.0%	transfer revenues to BSD Burlington Kids
# 45020 DONATIONS	55,500	86,585	132,500	77,000	138.7%	\$45k BSD transfer for BK budgeted in wrong line, \$32k for Summer Nutriti
# 48009 GRANTS	350,000	229,143	70,000	(280,000)	-80.0%	transfer revenues to BSD Burlington Kids
				-		
<b>TREES &amp; GREENWAYS (123097)</b>						
# 49121 PARKS TREE SERVICE TO BED	12,000	-	16,000	4,000	33.3%	new work paid by BED
				-		
<b>ARENA 123098</b>						
# 44046 CONCESSION - TAXABLE	40,000	19,196	31,000	(9,000)	-22.5%	decreased snack bar operation in summer
				-		
<b>BOATHOUSE (123178)</b>						

# GENERAL FUND

# REVENUE

# VARIANCE EXPLANATION

	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
# 44053 COMMERCIAL SLIPS	60,000	40,703	75,000	15,000	25.0%	projection accuracy based on new fees and assignments
# 44065 BOATHOUSE MOORINGS	40,000	45,724	46,000	6,000	15.0%	projection accuracy based on new fees and assignments
# 44099 MISC. REV FROM SERVICE	3,000	4,872	4,000	1,000	33.3%	historical performance
<b>PARKS OPERATIONS (123253)</b>				-		
# 44008 WATERFRONT PARKING	107,000	67,430	135,000	28,000	26.2%	projection accuracy based on new fees and assignments
# 44050 CAMPSITE REVENUES	313,000	229,001	350,000	37,000	11.8%	projection accuracy based on new fees and assignments
# 44052 NORTH BEACH REVENUES	120,000	89,153	140,000	20,000	16.7%	projection accuracy based on new fees and assignments
# 44054 LEDDY PARK REVENUES	5,000	17,787	21,000	16,000	320.0%	projection accuracy based on new fees and assignments
# 44056 OAKLEDGE PARK REVENUES	60,000	39,394	65,000	5,000	8.3%	projection accuracy based on new fees and assignments
# 44099 MISC. REV FROM SERVICE	7,000	10,147	22,000	15,000	214.3%	projection accuracy based on new fees and assignments
<b>MEMORIAL AUDITORIUM</b>				-		
* 44002 RENT/LEASE	70,000	49,196	79,000	9,000	12.9%	increased marketing & use
* 44046 CONCESSIONS	20,000	6,617	10,000	(10,000)	-50.0%	based on current concession agreement
* 44094 FEES	25,700	8,081	6,100	(19,600)	-76.3%	decrease in concerts, less IATSE reimbursement
<b>GOSSE COURT ARMORY OPERATING</b>				-		
# 44002 CHARGES FOR SERVICES	25,350	14,037	45,350	20,000	78.9%	additional lease income from new space
# 44038 RECREATION FEES	-	6,554	48,000	48,000		new programming by Rec Specialist
<b>BURLINGTON CITY ARTS</b>				-		
* 44047 ART SALES	51,300	7,089	64,500	13,200	25.7%	Aggressive goal set by Doreen Kraft
* 45020 DONATIONS	9,200	8,851	8,700	(500)	-5.4%	Immaterial change
* 45021 REGISTRATION FEES	163,825	132,715	174,500	10,675	6.5%	Aggressive goal set by Doreen Kraft
* 45027 DONATIONS- IND MJR GIFTS	112,000	17,290	135,000	23,000	20.5%	Aggressive goal set by Doreen Kraft
* 45069 MISCELLANEOUS REVENUES	8,925	11,164	12,500	3,575	40.1%	Aggressive goal set by Doreen Kraft
<b>PUBLIC WORKS</b>				-		
<b>PUBLIC BUILDINGS</b>				-		
<b>CITY HALL (109123)</b>				-		

# GENERAL FUND

# REVENUE

# VARIANCE EXPLANATION

	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
# 44004 O.T. CHARGES	4,000	4,591	7,000	3,000	75.0%	Based on actual
<b>DEPARTMENT OF PUBLIC WORKS</b>						
<b>DPW - RECYCLING (119063)</b>						
# 42110 LATE FEES	250	568	535	285	114.0%	To reflect actual
# 44099 MISC. REV FROM SERVICE	3,000	9,648	2,500	(500)	-16.7%	To reflect actual
# 49500 DPW SNOW COVERAGE	2,500	7,970	4,000	1,500	60.0%	To reflect actual
				-		
<b>DPW - EQUIPMENT MAINTENANCE (119063)</b>						
# 44211 FUEL REIMB OUTSIDE CITY	97,444	130,957	105,995	8,551	8.8%	Fuel cost driven
# 44099 MISC. REV FROM SERVICE	15,373	2,774	14,083	(1,290)	-8.4%	To reflect actual
TOTAL FRIENDS OF ETHAN ALLEN PARK	-	-	-	-		
				-		
<b>STREET GREENBELT</b>						
# 44099 MISC. REV FROM SERVICE	97,422	2,352	-	(97,422)	-100.0%	No revenue expected - see actual 2011
				-		
<b>CAPITAL STREET PROGRAM (119130)</b>						
# 43200 GREENBELT SIGN PERMIT	1,000	4,284	1,500	500	50.0%	Per Plan
# 49730 EXCAVATION FEE	95,000	81,432	95,000	-	0.0%	Based on debt/ lease agreements
# 49900 PROCEEDS FRM DEBT/LEASE	1,228,174	-	1,360,000	131,826	10.7%	Based on debt/ lease agreements
				-		
<b>CONSERV LEGACY PROGRAM (123430)</b>						
# 48009 GRANTS	194,535	100	-	(194,535)	-100.0%	Based on actual

# GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
<b>GENERAL ADMINISTRATION FUNCTION</b>							
<b>GENERAL ADMINISTRATIVE DEPTS.</b>							
Program	Account						
CITY COUNCIL (101001)	(011*)						
101001	73990 OTHER CHARGES	75,200	13,196	60,200	(15,000)	-19.9%	Based on prior year actual
<b>MAYOR'S OFFICE (102003)</b>							
102003	61200 WAGES HOURLY	38,098	31,659	42,872	4,774	12.5%	FY11 budgeted amount was low by 5 percent; actually increase between FY12 and FY11 is approx 5% and based on scheduled
102003	61450 TEMPORARY HELP	2,500	687	2,000	(500)	-20.0%	Anticipate less need for temporary help due to less absence
102003	62940 OPTION 1 SICK BONUS	500	550	600	100	20.0%	Increase tracks experience from last year
102003	62950 LONGEVITY PAY	1,000	-	-	(1,000)	-100.0%	Staffperson qualifying for longevity pay has retired
102003	62990 EMPLOYEE PARKING	320	360	400	80	25.0%	Based on actual cost in FY11
102003	68100 TELEPHONE	2,200	1,487	2,000	(200)	-9.1%	Reduction in expense to meet required guidelines
102003	68102 CELL PHONE	800	800	700	(100)	-12.5%	New phone service which provides greater functionality and FY11 budgeted amount inadequate to meet Mayor's expenses FY12
102003	73310 MAYOR'S EXPENSES	2,000	1,911	3,000	1,000	50.0%	amount offers appropriate level of flexibility in a budget that is over
<b>VOTER REGISTRATION (103005)</b>							
103005	61200 WAGES HOURLY	-	-	-	-	-	
103005	61400 PART-TIME HELP	1,350	-	500	(850)	-63.0%	Reduction in expense to meet required guidelines
103005	65990 OTHER CONTRACTUAL SVCS	17,500	17,108	15,850	(1,650)	-9.4%	Reduction in expense to meet required guidelines
103005	68100 TELEPHONE	500	340	450	(50)	-10.0%	Reduction in expense to meet required guidelines
103005	70100 OFFICE SUPPLIES	300	-	200	(100)	-33.3%	Reduction in expense to meet required guidelines
<b>CLERK &amp; TREASURER'S (104008)</b>							
104008	61400 PART-TIME HELP	25,380	18,559	-	(25,380)		Eliminate land records part-time position
104008	62950 LONGEVITY PAY	3,222	2,829	4,500	1,278	39.7%	Seniority employees
104008	62990 EMPLOYEE PARKING	4,560	3,640	2,000	(2,560)	-56.1%	Reduction in expense to meet required guidelines
104008	63300 EDUCATION	3,000	568	3,500	500	16.7%	Staff education
104008	63405 MILEAGE PAYMENT	200	-	100	(100)	-50.0%	Based on actual from prior years
104008	63990 MISC TRAINING & EDUCATION	500	107	2,500	2,000	400.0%	Required training for software upgrades
104008	64500 AUDITS	70,000	170,493	50,000	(20,000)	-28.6%	Efficiencies gained through financial reporting streamlined
104008	64990 OTHER PROFESSIONAL SERV.	15,000	179,346	35,000	20,000	133.3%	Dorman & Faucet charges. Will eventually be going away.
104008	65100 EQUIPMENT LEASES	14,500	6,233	9,000	(5,500)	-37.9%	Based on actuals
104008	65150 SERVICE CONTRACTS	10,000	3,977	8,000	(2,000)	-20.0%	Reduction in expense to meet required guidelines
104008	65850 BANK CHARGES	18,000	10,171	12,000	(6,000)	-33.3%	Based on actual from prior year
104008	65990 OTHER CONTRACTUAL SERV	5,000	3,215	7,000	2,000	40.0%	Independent contractors used for financial reporting
104008	67300 PRINTING ANNUAL REPORT	10,000	13,284	15,000	5,000	50.0%	Based on actual from prior year

## GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 Budget	YTD 03/31/11 FY 11 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
104008	67600 NOTICES	17,000	20,530	20,000	3,000	17.6%	Based on actual from prior year
104008	68250 BOTTLED WATER CLEARING	500	-	-	(500)	-100.0%	No longer purchasing bottled water
104008	69300 PRINTER SUPPLIES/REPAIR	500	-	-	(500)	-100.0%	Repair is part of purchase contracts
104008	70100 OFFICE SUPPLIES	14,000	8,641	9,000	(5,000)	-35.7%	Based on actual from prior year
104008	70101 COPIER & COMPUTER PAPER	4,000	766	3,000	(1,000)	-25.0%	Based on actual from prior year
104008	70110 VITAL RECORDS SUPPLIES	5,000	800	1,500	(3,500)	-70.0%	Based on actual from prior year
104008	70120 LAND RECORD SUPPLIES	10,000	-	8,000	(2,000)	-20.0%	Redution in expense to meet required guidelines
104008	70130 CODIFICATION SUPPLIES	12,000	7,690	9,000	(3,000)	-25.0%	Redution in expense to meet required guidelines
104008	70300 COPYING	500	667	300	(200)	-40.0%	Redution in expense to meet required guidelines
104008	72801 OP TRANSFER C/T INT TO DEP.	-	39,580	-	-		New acct
104008	49801 OP TRANSF C/T INT FRM DEPT.	-	(416,392)	-	-		New Acct
104008	73180 MARCH ELECTIONS	25,000	15,781	28,000	3,000	12.0%	Election Year
104008	73210 SPECIAL ELECTION	2,000	55	1,500	(500)	-25.0%	Redution in expense to meet required guidelines
104008	73270 GENERAL ELECTION	20,000	29,107	-	(20,000)	-100.0%	Redution in expense to meet required guidelines
104008	76135 CONSULTANTS	2,000	15,330	10,000	8,000	400.0%	Increase consulting for finance and Information systems
<b>CLERK/TREASURER OFFICE PAYROLL SERVICES (104009)</b>							
104009	61200 WAGES HOURLY	126,807	80,756	109,724	(17,084)	-13.5%	Eliminate FTE mid year
104009	61500 OVERTIME	1,600	884	800	(800)	-50.0%	Based on actual from prior year
104009	62940 OPTION 1 SICK BONUS	400	425	200	(200)	-50.0%	Request to move Payroll Processing increase into sick bonus
104009	62990 EMPLOYEE PARKING	960	540	600	(360)	-37.5%	Based on actual from prior year
104009	63300 EDUCATION	300	160	100	(200)	-66.7%	Based on actual from prior year
104009	65100 EQUIPMENT LEASES	1,200	1,139	1,520	320	26.7%	Based on existing leases in place
104009	65880 PAYROLL PROCESSING	26,100	21,363	28,000	1,900	7.3%	See above comment under sick bonus
104009	65990 OTHER CONTRACTUAL SVCS	300	170	250	(50)	-16.7%	Based on actual from prior year
<b>ATTORNEY'S OFFICE (105010)</b>							
105010	61450 TEMPORARY HELP	3,000	1,219	2,500	(500)	-16.7%	Based on Prior Year actual
105010	62940 OPTION 1 SICK BONUS	1,200	950	1,100	(100)	-8.3%	Based on Prior Year actual
105010	63600 DUES & SUBSCRIPTIONS	300	190	500	200	66.7%	Request for additional dues requirements
105010	63990 MISC TRAINING & EDUCATION	500	-	1,000	500	100.0%	Request for Training
105010	64250 CITY ATTORNEY - Gen'l Fund	400,000	183,602	350,000	(50,000)	-12.5%	Redution in expense to meet required guidelines
105010	64300 LEGAL SERVICES - Other Funds	(150,000)	(66,527)	(125,000)	25,000	-16.7%	Redution in expense to meet required guidelines
105010	64990 OTHER PROFESSIONAL SERV.	32,000	32,686	45,000	13,000	40.6%	Redution in expense to meet required guidelines
105010	70100 OFFICE SUPPLIES	1,000	1,424	1,500	500	50.0%	Based on Prior Year actual
105010	70300 COPYING	2,000	84	1,000	(1,000)	-50.0%	Redution in expense to meet required guidelines
105010	73990 OTHER CHARGES	100	3,412	500	400	400.0%	Redution in expense to meet required guidelines
<b>PLANNING &amp; ZONING (106013)</b>							
106013	61100 SALARIES	369,077	293,061	383,814	14,737	4.0%	Annual Steps and COLA's
106013	61200 WAGES HOURLY	74,075	44,997	71,954	(2,121)	-2.9%	Annual Steps and COLA's

# GENERAL FUND EXPENSES

# VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 Budget	YTD 03/31/11 FY 11 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
106013	64990 OTHER PROFESSIONAL SERV.	4,700	16,543	2,500	(2,200)	-46.8%	Expenses for HUD Grant moved to new program account (#106014)
<b>ASSESSOR'S DEPARTMENT (107014)</b>							
107014	61100 SALARIES	121,977	93,710	126,373	4,396	3.6%	COLA for FY12
107014	61200 WAGES HOURLY	40,593	30,330	39,762	(831)	-2.0%	Based on Actuals
107014	61450 TEMPORARY HELP	7,300	694	10,000	2,700	37.0%	Additional funds to appraise UVM redstone new student APTs.
107014	61500 OVERTIME	500	-	800	300	60.0%	This should be \$500 not \$800 and move \$300 to sick bonus
107014	62940 OPTION 1 SICK BONUS	1,000	550	700	(300)	-30.0%	This should be \$1,000 because staff is 3 people.
107014	63400 TRAVEL EXPENSE	-	665	-	-	-	This should be \$1,500 for Mileage Reimbursement. \$665 is to low.
107014	63500 AUTO EXPENSE	2,000	-	1,500	(500)	-25.0%	This should be \$0. This funds are Travel Expenses for Mileage
107014	63600 DUES & SUBSCRIPTIONS	700	1,033	1,200	500	71.4%	Professional Market Studies on Shopping Centers, Hotels, Office
107014	63990 MISC TRAINING & EDUCATION	3,200	1,709	3,000	(200)	-6.3%	Cutting education cost.
107014	65150 SERVICE CONTRACTS	2,000	125	1,000	(1,000)	-50.0%	NEMRC service should be around \$1,000.
107014	68250 BOTTLED WATER	500	-	-	(500)	-100.0%	No longer needed.
107014	70100 OFFICE SUPPLIES	1,200	968	1,000	(200)	-16.7%	increasing efforts to cut cost and use less paper and materials.
107014	70400 POSTAGE	400	742	1,700	1,300	325.0%	More requests to inspect are needed.
107014	70500 MAP SUPPLIES	2,000	-	-	(2,000)	-100.0%	Recently updated tax maps.
107014	70990 SMALL EQUIPMENT-GENERAL	1,100	130	1,000	(100)	-9.1%	Increasing efforts to cut cost.
<b>HUMAN RESOURCE DEPARTMENT (108025)</b>							
108025	61100 SALARIES	220,121	141,997	281,257	61,136	27.8%	Employee transfer from Retirement
108025	61200 WAGES HOURLY	42,813	34,937	47,214	4,401	10.3%	Redution in expense to meet required guidelines
108025	62940 OPTION 1 SICK BONUS	830	25	400	(430)	-51.8%	Redution in expense to meet required guidelines
108025	63600 DUES & SUBSCRIPTIONS	800	914	1,500	700	87.5%	Employee Development
108025	67100 ADVERTISING	1,500	774	1,000	(500)	-33.3%	Based on actuals for prior year
108025	70100 OFFICE SUPPLIES	2,050	784	1,500	(550)	-26.8%	Based on actuals for prior year
108025	70400 POSTAGE	1,500	292	1,000	(500)	-33.3%	Goal to reduce paper usage, and use electronic mail
<b>GENERAL ADMINISTRATIVE EXPENSE (111017)</b>							
<b>CURRENT EMPLOYEE BENEFITS</b>							
<b>EMPLOYEE BENEFITS</b>							
111017	62200 FICA "B"	-	-	-	-	-	-
111017	62300 UNEMPLOYMENT INSURANCE	85,000	44,283	100,000	15,000	17.6%	Annual Steps and COLA's
111017	48906 UNEMPLOYMENT INS REIMB	(30,000)	(23,538)	(35,000)	(5,000)	16.7%	Annual Steps and COLA's
111017	48903 WRKR COMP REIMBURSEMENT	(530,000)	(301,708)	(600,000)	(70,000)	13.2%	Due to shock claim
111017	62880 HEALTH INSUR BUYOUT	30,000	18,858	37,000	7,000	23.3%	Health Insurance Fees increase
111017	62900 HEALTH INSURANCE	7,450,000	5,429,453	8,250,000	800,000	10.7%	Health Insurance Fees increase
111017	62910 VT STATE HEALTH TAX /FEES	7,000	13,328	17,000	10,000	142.9%	Health Insurance Fees increase
111017	48902 HEALTH INSUR REIMBURS	(2,960,000)	(2,314,685)	(3,340,000)	(380,000)	12.8%	Health Insurance Fees increase



## GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
111017	45022 DONATIONS - WELLNESS	(25,000)	(30,000)	(30,000)	(5,000)	20.0%	Increase spend to combat health claims
111017	45056 INS PREMIUM FROM RETIREE	(425,000)	(177,700)	(300,000)	125,000	-29.4%	Reduced based actual trend expense
111017	45057 EMP CONTRIBUTION TO HEALTH	(770,000)	(536,035)	(850,000)	(80,000)	10.4%	Increase Fees to Employee Health
111017	64560 CONSULTANT - WELLNESS	25,000	16,390	30,000	5,000	20.0%	Increase spend to combat health claims
111017	64600 HEALTH SERVICES	25,500	16,675	30,000	4,500	17.6%	Increase spend to combat health claims
111017	64610 EMPLOYEE ASSISTANCE PLAN	16,000	13,426	17,900	1,900	11.9%	Increase spend to combat health claims
<b>INSURANCE (111020)</b>							
111020	66200 GENERAL LIABILITY	125,000	134,480	65,000	(60,000)	-48.0%	Negotiated Rate
111020	66500 ENVIRONMENTAL INSURANCE	-	-	-	-	-	-
111020	66790 INSURANCE - OCEAN MA HB	14,163	4,750	15,000	837	5.9%	Based on insurance estimate provided
<b>INSURANCE RESERVE (111021)</b>							
111021	66700 BONDING	-	-	-	-	-	-
111021	66850 INSURANCE RESERVE	450,000	26,363	250,000	(200,000)	-44.4%	Based on actual trends
111021	66860 INS RES VLCT OLD CLAIMS	500	5,157	100,000	99,500	19900.0%	Based on actual trends
111021	48901 INSUR REIMB - GEN LI	(230,000)	(144,741)	(150,000)	80,000	-34.8%	Based on actual trends
<b>PROPERTY TAX ABATEMENTS (111024)</b>							
111024	73090 ABATEMENTS	40,000	315,116	50,000	10,000	25.0%	Increase due to flooding
<b>CENTRAL COMPUTER MANAGEMENT (111263)</b>							
111263	61100 SALARIES	240,830	184,912	189,630	(51,201)	-21.3%	Reduction in hours to Full time employee
111263	64990 OTHER PROFESSIONAL SERV.	18,000	8,348	35,000	17,000	94.4%	Provide opportunity to analysis information technology
111263	68100 TELEPHONE	25	13	50	25	100.0%	Immaterial variance
<b>GENERAL GOVERNMENTAL EXPENSE</b>							
<b>REGIONAL PROGRAMS (112012)</b>							
112012	73330 SPECIAL PROJECTS	36,000	26,520	16,000	(20,000)	-55.6%	Reduction in expense to meet required guidelines
112012	73360 VT NATL LEAGUE OF CITIES	37,000	40,910	41,000	4,000	10.8%	Increase in membership set VNLC
112012	73800 US CONFERENCE OF MAYORS	5,000	5,392	5,500	500	10.0%	Request from Mayor Kiss
<b>SAFETY SERVICES FUNCTION</b>							
<b>VISITING NURSES ASSOCIATION</b>							
<b>AMBULANCE BILLING (115035)</b>							
115035	64990 OTHER PROFESSIONAL SERV.	157,450	104,070	130,760	(26,690)	-17.0%	FY 10 4th QTR invoice processed in FY 11, so FY 11 Budget Ammendment was made to carry funds forward.

# GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
<b>FIRE DEPARTMENT (115030)</b>							
ADMINISTRATION & DEPARTMENTAL EXPENSES 15001							
115030	73990 OTHER CHARGES	10,000	9,539	11,500	1,500	15.0%	FY 11 Budget Ammendment pending - Emergency Management
<b>SUPPRESSION (15002)</b>							
115030	63600 DUES & SUBSCRIPTIONS	200	100	4,200	4,000	2000.0%	MIR 3 Emergency Call Service
115030	71760 TOOLS	7,760	1,724	10,000	2,240	28.9%	FY 11 Budget Ammendment pending
<b>EMERGENCY MEDICAL SERVICES (15003)</b>							
115030	71890 AMBULANCE	39,000	30,828	40,000	1,000	2.6%	FY 11 Budget Ammendment pending
<b>ALARM PROGRAM (15006)</b>							
115030	65820 RADIO MAINTENANCE	4,570	1,069	-	(4,570)	-100.0%	Fund No longer used
115030	70400 POSTAGE	200	106	-	(200)	-100.0%	Fund No longer used
<b>FIRE VEHICLE MAINTENANCE (115031)</b>							
115031	72119 REIMBURSEMENT FUEL/DIESE	62,058	48,777	79,526	17,468	28.1%	DPW Recommendation
<b>POLICE DEPARTMENT (117040)</b>							
<b>POLICE UNIFORM SERVICES BUREAU (17001)</b>							
117040	61150 REORGANIZATION/ATTRITION	(37,000)	-	(50,000)	(13,000)	35.1%	City Administration's number Increasing demands for mental health response, domestic violence training mandated by the legislature, and training in a host of other increasingly complex areas
117040	63990 MISC TRAINING/EDUCATION	55,000	40,594	65,000	10,000	18.2%	City Administration's number ??
117040	68300 ELECTRICITY	72,000	39,659	65,000	(7,000)	-9.7%	Increase to be determine
117040	68400 GAS	10,500	7,141	11,000	500	4.8%	Coplogic DORS On Line Reporting SSMA; CrossWind Use of Force
117040	69750 SUPPORT CONTRACT	-	-	5,000	5,000	10.0%	NonLethal - PepperBall
117040	71800 SAFETY EQUIPMENT	20,000	20,484	22,000	2,000		
<b>POLICE VEHICLE MAINTENANCE (117043)</b>							
117043	71220 GASOLINE	-	558	-	-		
117043	72119 REIMB FUEL/DIESEL	111,228	99,135	150,272	39,044	35.1%	Numbers from DPW
117043	72820 POLICE DEPT REIMBURSEMEN	116,515	99,815	122,339	5,824	5.0%	Numbers from DPW
<b>AIRPORT SECURITY (117046)</b>							

## GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
117046	61100 SALARIES	-	-	-	-		
117046	61200 WAGES HOURLY	423,117	355,955	452,484	29,367	6.9%	FY12 COLA
117046	71880 COMMUNICATIONS EQUIPMEN	-	-	-	-		Airport Agreement
117046	72880 BPD/AIRPORT SECURITY	15,000	-	15,000	-	0.0%	Budget as Total
<b>DISPATCH &amp; COMMUNICATIONS (117047)</b>							
117047	61100 SALARIES	-	-	-	-		
117047	61200 WAGES HOURLY	479,126	326,336	505,184	26,058	5.4%	FY12 COLA
117047	68100 TELEPHONE	65,000	22,721	35,000	(30,000)	-46.2%	Housekeeping to move funds to new breakout account
117047	68102 CELL PHONES	2,000	10,266	17,000	15,000	750.0%	Housekeeping to move funds to new breakout account
<b>PARKING ENFORCEMENT (117048)</b>							
117048	61100 SALARIES	51,486	39,519	52,902	1,416	2.8%	FY12 COLA
117048	61200 WAGES HOURLY	234,784	167,344	219,181	(15,603)	-6.6%	Elimination of FTE
<b>EQUITABLE SHARING (DEA) (118364)</b>							
118364	61500 OVERTIME	50,000	-	-	(50,000)	-100.0%	Reduction in expense to meet required guidelines
118364	65990 OTHER CONTRACTUAL SERV	20,000	40,889	70,000	50,000	250.0%	Vendor Services for IT Projects
<b>COMMUNITY SUPPORT (118314)</b>							
118314	73990 OTHER CHARGES	45,019	-	-	(45,019)	-100.0%	Reduction in expense to meet required guidelines
<b>DPW INSPECTION SVCS -TRADES (119060)</b>							
119060	61500 OVERTIME	3,000	4,546	3,300	300	10.0%	Expenses offset by revenue
119060	63300 EDUCATION	2,000	(150)	4,000	2,000	100.0%	Expenses offset by revenue
119060	63500 AUTO EXPENSE	8,580	6,586	9,300	720	8.4%	Expenses offset by revenue
119060	63600 DUES & SUBSCRIPTIONS	800	150	1,200	400	50.0%	Expenses offset by revenue
119060	67200 PRINTING	800	1,187	1,500	700	87.5%	Expenses offset by revenue
119060	68100 TELEPHONE	1,200	1,793	2,400	1,200	100.0%	Expenses offset by revenue
119060	68102 CELL PHONES	6,000	3,404	6,500	500	8.3%	Expenses offset by revenue
119060	72167 INSP SVCS TO DPW ENG	23,000	6,474	42,000	19,000	82.6%	Expenses offset by revenue
<b>CODE ENFORCEMENT (120352)</b>							
120352	61100 SALARIES	164,600	126,691	120,476	(44,124)	-26.8%	Employee JF moved to Wages Hourly
120352	61200 WAGES HOURLY	339,315	239,372	406,137	66,822	19.7%	Employee JF moved from Wages Hourly
120352	61450 TEMPORARY HELP	10,000	-	9,000	(1,000)	-10.0%	Reduction of Temp staff
120352	62750 LIFE INSURANCE	1,254	800	1,500	246	19.6%	Contractually controlled
120352	62800 WORKERS COMPENSATION	17,136	11,518	15,000	(2,136)	-12.5%	Contractually controlled
120352	62900 HEALTH INSURANCE	119,700	85,525	135,000	15,300	12.8%	Contractually controlled
120352	62920 DENTAL INSURANCE	7,242	5,216	8,400	1,158	16.0%	Contractually controlled
120352	62950 LONGEVITY	2,700	805	1,817	(883)	-32.7%	Retirement of two senior staff

# GENERAL FUND EXPENSES

# VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
120352	67200 PRINTING	1,500	1,530	3,500	2,000	133.3%	Transfer from postage line
120352	70400 POSTAGE	6,000	1,541	4,000	(2,000)	-33.3%	Transfer to postage line
<b>FLETCHER FREE LIBRARY</b>							
<b>GENERAL SVCS - LIBRARY (121080)</b>							
121080	61100 SALARIES	74,137	57,220	80,312	6,175	8.3%	Cola & step increase adjustment
121080	61200 WAGES HOURLY	581,325	411,334	585,943	4,618	0.8%	Cola & step increase adjustment
121080	61400 PART-TIME HELP	161,763	115,960	152,971	(8,792)	-5.4%	Reduced to help meet mandated cut
121080	61500 OVERTIME	2,000	6,265	4,000	2,000	100.0%	Increased to cover actual need
121080	61750 SHIFT DIFFERENTIAL	10,000	8,265	12,000	2,000	20.0%	Increased to cover actual need
121080	62550 HOLIDAY PAY	1,000	2,819	3,000	2,000	200.0%	Increased to cover actual need
121080	63500 AUTO EXPENSE	1,000	39	700	(300)	-30.0%	Decreased to reflect actual usage
121080	63990 MISC TRAINING/EDUCATION	2,000	1,340	-	(2,000)	-100.0%	Will request training funds from Friends of FFL
121080	65100 EQUIPMENT LEASES	2,160	1,180	2,000	(160)	-7.4%	Decreased to reflect actual usage
121080	65450 RUBBISH REMOVAL	3,600	4,394	5,000	1,400	38.9%	Increased to cover need - cost should be shared by BFD
121080	65920 EQUIPMENT MAINTENANCE	6,500	7,141	4,500	(2,000)	-30.8%	Reduced to help meet mandated cut
121080	65990 OTHER CONTRACTUAL SERV	18,000	16,679	15,000	(3,000)	-16.7%	Reduced to help meet mandated cut
121080	67100 ADVERTISING	200	468	700	500	250.0%	Increased to cover actual need
121080	68201 STORMWATER FEE	200	-	-	(200)	-100.0%	Decreased to reflect actual usage
121080	68300 ELECTRICITY	65,000	33,771	50,000	(15,000)	-23.1%	Decrease reflects energy savings realized through efficiencies
121080	68400 GAS	28,000	17,660	24,000	(4,000)	-14.3%	Decreased to reflect actual usage
121080	70100 OFFICE SUPPLIES	5,000	3,597	4,000	(1,000)	-20.0%	Reduced to help meet mandated cut
121080	70400 POSTAGE	10,000	5,587	8,000	(2,000)	-20.0%	Reduced by going to electronic format for newsletter, etc.
121080	70600 LIBRARY SUPPLIES	7,000	2,128	5,000	(2,000)	-28.6%	Reduced to help meet mandated cut
121080	71140 MAINTENANCE SUPPLIES	4,000	1,711	3,500	(500)	-12.5%	Reduced to help meet mandated cut
<b>LIBRARY FURNITURE 121083</b>							
121083	71780 SMALL OFFICE EQUIP	3,000	4,351	-	(3,000)	-100.0%	No revenue anticipated
121083	73970 OTHER CHARGES	10,000	-	-	(10,000)	-100.0%	No revenue anticipated
<b>LIBRARY CAPITAL (121100)</b>							
121100	73970 CAPITAL EXPENDITURES	10,000	26	-	(10,000)	-100.0%	Capital Plan has no improvement to library
<b>SUMMER READING CLUB (121439)</b>							
121439	61200 WAGES HOURLY	5,500	-	2,000	(3,500)	-63.6%	Decrease reflects usage
121439	61450 TEMPORARY HELP	2,000	3,313	4,000	2,000	100.0%	Increase reflects actual usage
121439	64650 PERFORMERS/LECTURERS	2,000	575	1,000	(1,000)	-50.0%	Decrease reflects usage
121439	65990 OTHER CONTRACTUAL SERV	6,000	6,027	10,000	4,000	66.7%	Increase for fundraising consultant
121439	67200 PRINTING	1,500	106	2,000	500	33.3%	Increase reflects actual usage

## VT COUNCIL ON HUMANITIES (121488)

## GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
121488	64650 PERFORMERS/LECTURERS	2,000	-	-	(2,000)	-100.0%	Decrease reflects no grant funding
121488	67100 ADVERTISING	150	-	-	(150)	-100.0%	Decrease reflects no grant funding
121488	67500 PUBLIC RELATIONS	100	-	-	(100)	-100.0%	Decrease reflects no grant funding
<b>TREE REPLACEMENT PROJECT (121487)</b>							
121487	65990 OTHER CONTRACTUAL SERVICE	6,000	-	2,000	(4,000)	-66.7%	No funding anticipated
		6,000	-	2,000	(4,000)	-66.7%	No funding anticipated
<b>LINTILHAC FOUNDATION GRANT (121491)</b>							
121491	64650 PERFORMERS & LECTURERS	1,500	-	1,000	(500)	-33.3%	Decreased to reflect actual usage
121491	65990 OTHER CONTRACTUAL SERVICE	2,000	-	1,500	(500)	-25.0%	Decreased to reflect actual usage
121491	69200 HARDWARE	-	-	-	-	-	
121491	69300 PRINTING SUPPLIES	500	-	-	(500)	-100.0%	Decreased to reflect actual usage
121491	70600 LIBRARY SUPPLIES	-	-	-	-	-	
121491	71010 BOOKS	1,000	545	500	(500)	-50.0%	Decreased to reflect actual usage
<b>LIBRARY ESL PROG &amp; SERVICE (121492)</b>							
121415,1214	65990 OTHER CONTRACTUAL SERVICE	4,000	2,700	3,000	(1,000)	-25.0%	Decrease to reflect actual usage
<b>PARKS &amp; RECREATION DEPT.</b>							
<b>PARKS ADMINISTRATION (123090)</b>							
123090	62550 HOLIDAY PAY	1,000	-	500	(500)	-50.0%	fewer worked holidays
123090	62940 OPTION 1 SICK BONUS	900	450	700	(200)	-22.2%	change in employee, less use
123090	62950 LONGEVITY PAY	2,790	955	2,010	(780)	-28.0%	change in employee, less longevity
123090	65850 BANK CHARGES	500	0	300	(200)	-40.0%	based on FY 11 year to date
123090	68102 CELL PHONES	500	587	960	460	92.0%	based on actual expenses FY 10 & 11
123090	70100 OFFICE SUPPLIES	11,000	8,052	9,800	(1,200)	-10.9%	better controls, reduce use - increase in ecommerce
123090	71780 SMALL EQUIPMENT-OFFICE	750	699	600	(150)	-20.0%	reduction in equipment replacement
123090	73900 BAD CHECKS	1,300	2,176	1,000	(300)	-23.1%	based on FY 09 & 10 average, improved collections
<b>PARKS MAINTENANCE (123091)</b>							
123091	71330 PLAYGROUND EQUIPMENT	2,000	1,150	3,000	1,000	50.0%	increase replacement materials, supplies, surfacing
123091	71700 SALT	4,000	3,831	5,000	1,000	25.0%	transferred in from Cemeteries / consolidation
<b>COORDINATOR 1 (23101)</b>							
123093	67200 PRINTING	500	89	-	(500)	-100.0%	consolidated to 23105 based on actual
<b>COORDINATOR 2 (23102)</b>							
123093	61200 WAGES HOURLY	21,739	20,428	-	(21,739)	-100.0%	positions fully funded in 23103
123093	61300 SEASONAL HELP	94,250	69,219	53,384	(40,866)	-43.4%	consolidation with 23103

# GENERAL FUND EXPENSES

# VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 Budget	YTD 03/31/11 FY 11 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
123093	61500 OVERTIME	2,000	2,840	-	(2,000)	-100.0%	no hourly staff in this budget
123093	65170 BUS RENTAL	7,200	6,729	3,340	(3,860)	-53.6%	Reduction in expense to meet required guidelines
123093	65990 OTHER CONTRACTUAL SERVI	51,380	29,005	33,000	(18,380)	-35.8%	new program contract needs
123093	67100 ADVERTISING	200	466	1,500	1,300	650.0%	expenses associated with new programs
123093	67200 PRINTING	280	(100)	625	345	123.2%	consolidated to 23105
123093	71060 UNIFORMS	1,200	-	21,700	20,500	1708.3%	decrease program tshirt expense
123093	71310 RECREATION SUPPORT MAT	10,300	20,202	1,200	(9,100)	-88.3%	new program materials - offset by contractual decreases
<b>CITY KIDS (23103)</b>							<b>Costs are mostly transferred to BSD</b>
123093	61100 SALARIES	-	-	-	-	-	for day-day operations and budgeting
123093	61200 WAGES HOURLY	130,284	73,246	80,800	(49,484)	-38.0%	budget short one Recreation Specialist - should be 3 positions grade
123093	61300 SEASONAL HELP	253,300	98,610	74,500	(178,800)	-70.6%	decrease associated with transfer of BK to BSD
123093	61500 OVERTIME	7,800	2,063	2,000	(5,800)	-74.4%	cost of 3 positions rather than 4
123093	61750 SHIFT DIFFERENTIAL	1,600	1,019	800	(800)	-50.0%	cost of 3 positions rather than 4
123093	62550 HOLIDAY PAY	1,000	3,196	500	(500)	-50.0%	cost of 3 positions rather than 4
123093	62940 OPTION 1 SICK BONUS	1,200	300	600	(600)	-50.0%	cost of 3 positions rather than 4
123093	65990 OTHER CONTRACTUAL SERVI	29,600	16,545	24,000	(5,600)	-18.9%	decrease associated with transfer of BK to BSD
123093	67100 ADVERTISING	2,000	2,283	-	(2,000)	-100.0%	decrease associated with transfer of BK to BSD
123093	68100 TELEPHONE	1,000	567	-	(1,000)	-100.0%	costs consolidated under 23105
123093	69150 DATA PROCESSING	5,000	-	-	(5,000)	-100.0%	decrease associated with transfer of BK to BSD
123093	71060 UNIFORMS	2,300	1,275	1,700	(600)	-26.1%	decrease associated with transfer of BK to BSD
123093	71290 RESTAURANT SUPPLIES	51,700	-	-	(51,700)	-100.0%	decrease associated with transfer of BK to BSD
123093	71310 RECREATION SUPPORT MAT	22,700	10,800	3,200	(19,500)	-85.9%	decrease associated with transfer of BK to BSD
123093	72890 SCHOOL PORTION CHILD CAR	156,999	-	-	(156,999)	-100.0%	decrease associated with transfer of BK to BSD
<b>EVENTS (23104)</b>							
123093	61100 SALARIES	48,814	39,670	52,902	4,088	8.4%	under budgeted in FY 11
123093	67200 PRINTING	1,650	2,170	-	(1,650)	-100.0%	Consolidated to 23105
<b>ADMINISTRATION-RECREATION (23105)</b>							
123093	61300 SEASONAL HELP	4,000	8,921	2,000	(2,000)	-50.0%	reduction of 1 paid intern
123093	67200 PRINTING	25,000	30,234	14,130	(10,870)	-43.5%	was to only be reduced \$8000; eliminating one printed seasonal guide
123093	73830 SCHOLARSHIPS	13,000	5,132	6,500	(6,500)	-50.0%	tighter management /reduction of scholarship fund
<b>COMMUNITY GARDENS(23108)</b>							
123093	71140 MAINTENANCE SUPPLIES	1,980	424	1,380	(600)	-30.3%	based on previous year actuals
<b>BUS OPERATONS (23106)</b>							
123093	65920 EQUIPMENT MAINTENANCE	13,000	26	3,000	(10,000)	-76.9%	eliminates a prior duplicated line item
<b>TREES &amp; GREENWAYS (123097)</b>							

## GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 Budget	YTD 03/31/11 FY 11 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
123097	61200 WAGES HOURLY	86,574	64,564	90,968	4,394	5.1%	union salary increases
123097	61300 SEASONAL HELP	14,440	12,476	16,800	2,360	16.3%	based on previous year actuals, higher wages
123097	61710 ON CALL	1,080	900	1,500	420	38.9%	based on previous year actuals
123097	62940 OPTION 1 SICK BONUS	800	400	600	(200)	-25.0%	based on previous year actuals
123097	71060 UNIFORMS	1,490	1,188	1,200	(290)	-19.5%	one allowance paid from dedicated tax
<b>PARKS ARENA</b>							
<b>GENERAL - ARENA (23801)</b>							
*	61100 SALARIES	84,258	65,847	90,447	6,189	7.3%	annual COLA and step increases
*	61200 WAGES HOURLY	148,383	107,947	159,396	11,013	7.4%	union salary increases
*	61300 SEASONAL HELP	16,000	5,305	13,000	(3,000)	-18.8%	decrease snack bar summer operation
*	61500 OVERTIME	7,000	3,750	5,000	(2,000)	-28.6%	based on previous year actuals
*	61750 SHIFT DIFFERENTIAL	3,300	2,886	3,000	(300)	-9.1%	based on previous year actuals
*	65100 EQUIPMENT LEASES	7,800	936	11,700	3,900	50.0%	one full year of new Zamboni payments
*	65850 BANK CHARGES	2,000	2,486	2,300	300	15.0%	based on historical trend, more online registrations
*	65990 OTHER CONTRACTUAL SERVICE	3,800	3,494	4,000	200	5.3%	based on historical trend, aging building
*	72119 REIMB FOR FUEL/DIESEL	200	14	100	(100)	-50.0%	DPW based on actual expense
*	72142 PARKS TO EQUIP MTN.	4,426	-	4,010	(416)	-9.4%	DPW based on actual vehicle repairs
<b>PRO SHOP - ARENA (23802)</b>							
*	61300 SEASONAL HELP	8,000	5,739	7,000	(1,000)	-12.5%	some reduced hours associated with ice rental decreases
*	73640 ITEMS FOR RESALE	17,000	11,831	16,000	(1,000)	-5.9%	decrease inventory
<b>PROGRAMS - ARENA (23803)</b>							
*	73830 SCHOLARSHIPS	1,200	-	600	(600)	-50.0%	tighter management / reduction of scholarship fund
<b>SNACK BAR - ARENA (23804)</b>							
*	61300 SEASONAL HELP	22,000	9,932	17,000	(5,000)	-22.7%	Reduction summer hours
*	71290 RESTAURANT FOOD & SUPPLIES	28,000	16,512	24,000	(4,000)	-14.3%	Reduction summer hours
<b>PARKS BOATHOUSE (123178)</b>							
123178	65990 OTHER CONTRACTUAL SERVICE	16,000	12,694	11,000	(5,000)	-31.3%	transferred fund to equip maintenance
123178	71060 UNIFORMS	2,500	223	2,000	(500)	-20.0%	consolidation/reduction of seasonal staff uniforms
<b>PARKS OPERATIONS (123253)</b>							
<b>GENERAL (23301)</b>							
123253	61200 WAGES HOURLY	253,197	133,277	236,160	(17,037)	-6.7%	funding for reorganization decreased
123253	61206 GROUP LEADER PAY	2,000	2,798	2,000	-	0.0%	
123253	62950 LONGEVITY PAY	2,500	1,545	1,950	(550)	-22.0%	based on C/T figures - overbudgeted in FY 12

# GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
<b>NORTH BEACH (23302)</b>							
123253	61200 WAGES HOURLY	-	-	-	-		
123253	61300 SEASONAL HELP	195,000	148,851	163,400	(31,600)	-16.2%	Transferred to new program Lifeguards 23308
123253	71060 UNIFORMS	150	-	2,000	1,850	1233.3%	Transferred in from waterfront operations
123253	71990 OTHER MAINT SUPPLIES	5,000	4,813	10,000	5,000	100.0%	based on historical trend, deferred repairs
<b>ADMINISTRATION (23305)</b>							
123253	62940 OPTION 1 SICK BONUS	300	-	200	(100)	-33.3%	reduced based on historical use
123253	63600 DUES & SUBSCRIPTIONS	400	-	350	(50)	-12.5%	reduced based on historical use
123253	65920 EQUIPMENT MAINTENANCE	10,000	-	9,000	(1,000)	-10.0%	reduced based on historical use
123253	68102 CELL PHONES	8,000	6,479	9,000	1,000	12.5%	add Supt. phone service
123253	68201 STORMWATER FEES	26,000	26,042	24,529	(1,471)	-5.7%	set by DPW / reduction in assessment
123253	68400 GAS	6,000	3,884	5,000	(1,000)	-16.7%	reduced based on historical use
123253	49XXX A&E FEE PENNY FOR PARKS	-	-	(25,000)	(25,000)		implement new A&E fee against PFP
123253	73970 OTHER CHARGES	-	-	12,000	12,000		small capital equipment funding
<b>OPERATION-PEASE (23306)</b>							
123253	68300 ELECTRICITY	4,500	-	300	(4,200)	-93.3%	consolidated, paid from 23305
<b>OPERATIONS - OPERATIONS (23307)</b>							
123253	61300 SEASONAL HELP	120,000	87,387	80,000	(40,000)	-33.3%	offsets Waterfront Coord. FT salary increase in BH budget
123253	65920 EQUIPMENT MAINTENANCE	-	-	5,500	5,500		new line accounts waterfront specific needs, using 67200 + \$3K
123253	67200 PRINTING	3,500	213	1,000	(2,500)	-71.4%	used to create 65920
123253	71060 UNIFORMS	4,100	1,296	1,600	(2,500)	-61.0%	reallocated to 23302 for proper accounting at North Beach
<b>OPERATIONS - LIFE GUARD (23308)</b>							
123253	61300 SEASONAL HELP	-	-	40,600	40,600		Transferred in from North Beach 23302
123253	71990 OTHER MAINT SUPPLIES	-	-	4,000	4,000		lifeguard, swim lesson related expenses - new program
<b>MEMORIAL AUDITORIUM</b>							
<b>GEN ADMIN - MEMORIAL AUD (23501)</b>							
*	61200 WAGES HOURLY	71,857	22,037	51,508	(20,349)	-28.3%	decrease .5 FTE Facility Coordinator - delay hiring
*	61750 SHIFT DIFFERENTIAL	1,900	895	1,700	(200)	-10.5%	decrease .5 FTE Facility Coordinator - delay hiring
*	62550 HOLIDAY PAY	600	1,139	550	(50)	-8.3%	decrease .5 FTE Facility Coordinator - delay hiring
*	62940 OPTION 1 SICK BONUS	450	200	350	(100)	-22.2%	decrease .5 FTE Facility Coordinator - delay hiring
*	65870 BUILDING MAINTENANCE	1,200	9,999	6,000	4,800	400.0%	based on historical trend, previously underbudgeted
*	65950 ELECTRICAL MAINTENANCE	500	-	200	(300)	-60.0%	reduced based on historical use
*	65990 OTHER CONTRACTUAL SERV	5,000	-	5,800	800	16.0%	historical use, aging facility
*	68200 WATER/SEWAGE	3,500	3,796	4,500	1,000	28.6%	historical use



## GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
*	71060 UNIFORMS	950	301	900	(50)	-5.3%	reduced based on historical use
*	71120 JANITORIAL SUPPLIES	3,500	2,803	4,500	1,000	28.6%	historical use
*	71140 MAINTENANCE SUPPLIES	4,900	5,157	3,500	(1,400)	-28.6%	reduced based on historical use
<b>HALL RENTAL- MEMORIAL AUD (23503)</b>							
*	64240 SECURITY	4,500	7,715	11,000	6,500	144.4%	increase associated with MMA, boxing events
*	65100 EQUIPMENT LEASES	150	-	2,000	1,850	1233.3%	historical use
*	70300 COPYING	150	201	350	200	133.3%	historical use
*	73990 OTHER CHARGES	1,200	1,160	1,000	(200)	-16.7%	historical use
<b>IATSE MEMORIAL AUD (NEW PROGRAM) (23504)</b>							
*	61400 PART-TIME HELP	15,000	4,385	4,000	(11,000)	-73.3%	decrease in IATSE events
*	61500 OVERTIME	2,200	2,601	341	(1,859)	-84.5%	decrease in IATSE events
*	62651 IATSE BENEFITS	1,000	612	500	(500)	-50.0%	decrease in IATSE events
<b>GOSSE COURT ARMORY OPERATING (123112)</b>							
123112	65990 OTHER CONTRACTUAL SVCS	3,000	3,288	6,000	3,000	100.0%	added building and programming expense
123112	67200 PRINTING	500	167	-	(500)	-100.0%	consolidation to 23105
123112	68300 ELECTRICITY	6,500	10,218	11,500	5,000	76.9%	historical use
123112	68400 GAS	22,800	6,242	17,800	(5,000)	-21.9%	historical use offsets electricity
<b>BURLINGTON CITY ARTS</b>							
<b>GENERAL ADMINISTRATION 27001</b>							
*	61450 TEMPORARY HELP	35,907	6,161		(35,907)	-100.0%	Temporary help moved to appropriate category
*	62990 EMPLOYEE PARKING	1,200	1,295	1,920	720	60.0%	More staff making use of this benefit
*	70500 MAP SUPPLIES	400	-	-	(400)	-100.0%	not used by gallery this year
<b>ANNUAL CAMPAIGN 27004</b>							
*	61450 TEMPORARY HELP	53,750	20,641	11,000	(42,750)	-79.5%	moved to appropriate category
*	62940 OPTION 1 SICK BONUS	400	25	800	400	100.0%	benefit used by new employee
*	64990 OTHER PROFESSIONAL SERV.	14,200	12,935	20,736	6,536	46.0%	teachers intmporary now in professional services
*	67200 PRINTING	6,800	8,463	8,300	1,500	22.1%	additional grant for catalogues in gallery
<b>FIREHOUSE GALLERY 27006</b>							
*	61200 WAGES HOURLY	46,062	33,448	41,784	(4,278)	-9.3%	seasonal
*	61450 TEMPORARY HELP	34,170	24,638	-	(34,170)	-100.0%	moved to appropriate category
*	61660 LIMITED SERVICE	34,602	17,916	69,861	35,259	101.9%	staff that was temporary- now is
*	62940 OPTION 1 SICK BONUS	800	250	1,200	400	50.0%	used by employees this year
*	63400 TRAVEL EXPENSE	4,900	1,859	3,400	(1,500)	-30.6%	savings

# GENERAL FUND EXPENSES

# VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
*	63600 DUES & SUBSCRIPTIONS	600	265	550	(50)	-8.3%	savings
*	64990 OTHER PROFESSIONAL SERV.	18,000	30,573	2,175	(15,825)	-87.9%	cycle of shows in gallery
*	65990 OTHER CONTRACTUAL SERV	7,000	-	2,400	(4,600)	-65.7%	cycle of shows in the gallery
*	67100 ADVERTISING	6,150	8,356	4,950	(1,200)	-19.5%	moved to marketing dept.
*	67200 PRINTING	14,600	4,030	11,960	(2,640)	-18.1%	moved to marketing dept.
*	69200 HARDWARE	5,000	2,188	5,770	770	15.4%	necessary for shows
*	70400 POSTAGE	2,100	362	1,400	(700)	-33.3%	cycle in gallery- more ebasts
<b>ART BEAT 27008</b>							
*	64990 OTHER PROFESSIONAL SERV.	15,500	3,926	5,000	(10,500)	-67.7%	spent \$ on website last night - not this year
*	67100 ADVERTISING	850	3,729	1,400	550	64.7%	advancing the brand
<b>ART FROM THE HEART 27010</b>							
*	61300 TEACHERS	490	-	1,200	710	144.9%	employed more artists
*	70550 ART SUPPLIES	4,470	3,423	5,000	530	11.9%	Replenish supply inventory
*	73890 ENTERTAINMENT EXPENSE	1,200	161	500	(700)	-58.3%	Based on actual from prior year
<b>FIREHOUSE EDUCATION 27013</b>							
*	61100 SALARIES	50,650	38,856	54,941	4,291	8.5%	more hours at Wheeler School
*	61300 SEASONAL HELP	59,475	40,797	51,400	(8,075)	-13.6%	moved to salaries
*	62940 OPTION 1 SICK BONUS	800	-	400	(400)	-50.0%	not used by employee
*	65990 OTHER CONTRACTUAL SERV	3,970	-	-	(3,970)	-100.0%	not used this year
*	67200 PRINTING	2,000	3,946	2,500	500	25.0%	extra materials for schools
*	70400 POSTAGE	500	-	600	100	20.0%	more events
*	70550 ART SUPPLIES	4,650	3,683	6,500	1,850	39.8%	lots more art making
*	73890 ENTERTAINMENT EXPENSE	830	326	-	(830)	-100.0%	in general admin
<b>DARKROOM 27014</b>							
*	61200 WAGES HOURLY	-	-	-	-	-	
*	61300 SEASONAL HELP	16,000	14,816	20,000	4,000	25.0%	assistance for college classes
*	67200 PRINTING	720	-	200	(520)	-72.2%	savings applied to art supplies
*	70550 ART SUPPLIES	6,000	3,986	7,500	1,500	25.0%	digital lab cost increases
<b>FH MANAGEMENT 27015</b>							
*	61300 SEASONAL HELP	2,145	5,403	4,000	1,855	86.5%	increased activity and demand
*	64990 OTHER PROFESSIONAL SERV.	934	213	1,000	66	7.1%	increased activity
<b>CLAY STUDIO 27017</b>							
*	61450 TEMPORARY HELP	28,479	23,791	-	(28,479)	-100.0%	moved to limited service
*	61660 LIMITED SERVICE	25,409	12,771	50,940	25,531	100.5%	see above
*	70550 ART SUPPLIES	16,000	11,835	18,000	2,000	12.5%	volumn of use

# GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
<b>MENTOR ARTS 27019</b>							
*	61450 TEMPORARY HELP	21,825	14,976		(21,825)	-100.0%	moved to limited service
*	61660 LIMITED SERVICE	33,028	-	59,373	26,345	79.8%	see above
*	67100 ADVERTISING	500	-	4,950	4,450	890.0%	created caads for sale
<b>PUBLIC WORKS FUNCTION</b>							
<b>PUBLIC BUILDINGS (MANAGED BY PARKS &amp; RECREATION DEPT.)(109123)</b>							
<b>CITY HALL</b>							
109123	61500 OVERTIME	8,000	11,036	15,000	7,000	87.5%	Based on actual from prior year
109123	61750 SHIFT DIFFERENTIAL	-	20	-	-		
109123	65100 EQUIPMENT LEASES	1,600	1,131	1,500	(100)	-6.3%	Based on actual from prior year
109123	65150 SERVICE CONTRACTS	5,400	7,041	3,000	(2,400)	-44.4%	Reduction in expense to meet required guidelines
109123	65450 RUBBISH REMOVAL	1,500	1,942	1,000	(500)	-33.3%	Reduction in expense to meet required guidelines
109123	68100 TELEPHONE	850	721	950	100	11.8%	Increase in base fees
109123	68200 WATER/SEWAGE	4,200	7,561	4,500	300	7.1%	Increase in base fees
109123	68250 BOTTLED WATER	1,050	818	1,000	(50)	-4.8%	Based on actual from prior year
109123	68400 GAS	20,000	6,910	12,000	(8,000)	-40.0%	historical use
109123	71120 JANITORIAL SUPPLIES	8,000	3,615	10,000	2,000	25.0%	closer to correct appropriation
109123	71140 MAINTENANCE SUPPLIES	10,000	2,902	8,000	(2,000)	-20.0%	Reduction in expense to meet required guidelines
109123	73990 OTHER CHARGES	5,000	809	10,000	5,000	100.0%	Misc charges increased for contingency
<b>FIRE HOUSE BUILDING (109124)</b>							
109124	64990 OTHER PROF SERVICES	9,000	9,414	12,000	3,000	33.3%	Study required
109124	65150 SERVICE CONTRACTS	2,200	1,175	4,000	1,800	81.8%	Study required
109124	65990 OTHER CONTRACTUAL SERV	6,650	11,151	5,500	(1,150)	-17.3%	Offset by 65150
109124	68100 TELEPHONE	2,400	2,272	3,000	600	25.0%	Based on trend
109124	68200 WATER/SEWAGE	1,300	1,029	1,400	100	7.7%	Increase rates
109124	68300 ELECTRICITY	24,000	18,951	29,000	5,000	20.8%	Budget error
109124	70100 OFFICE SUPPLIES	120	-	-	(120)	-100.0%	Based on actual from prior year
109124	71120 JANITORIAL SUPPLIES	5,000	2,163	4,000	(1,000)	-20.0%	Reduction in expense to meet required guidelines
109124	71140 MAINTENANCE SUPPLIES	1,500	1,274	1,200	(300)	-20.0%	Reduction in expense to meet required guidelines
109124	71990 OTHER MAINT SUPPLIES	3,000	2,237	4,000	1,000	33.3%	Replenish maintenance supplies
<b>CENTRAL MAINTENANCE FACILITY (109367)</b>							
109367	62940 SICK BONUS	100	-	200	100	100.0%	Based on employees able to collect on bonus
109367	68200 WATER/SEWAGE	2,500	2,972	5,000	2,500	100.0%	Budget contingency
109367	68201 STORMWATER FEE	1,960	1,474	2,300	340	17.3%	Increase fees
109367	68400 GAS	43,000	18,845	40,000	(3,000)	-7.0%	Reduction in expense to meet required guidelines

# GENERAL FUND EXPENSES

# VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
<b>PUBLIC WORKS DEPARTMENT</b>							
<b>RECYCLING (119063)</b>							
119063	61206 GROUP LEADER PAY	3,000	2,387	3,250	250	8.3%	Based on FY2010 final actual spent
119063	61500 OVERTIME	10,000	4,478	7,000	(3,000)	-30.0%	Needing less OT for coverage of routes
119063	62550 HOLIDAY PAY	3,000	4,638	4,200	1,200	40.0%	Based on FY2010 actual & need for holiday pickup
119063	65100 EQUIPMENT LEASES	98,900	36,638	147,750	48,850	49.4%	Additional lease for replacing third Recycling truck
119063	65990 OTHER CONTRACTUAL SERVICE	26,000	13,169	15,500	(10,500)	-40.4%	Recycling disposal cost reduction per ton
119063	66200 GENERAL LIABILITY	5,000	4,559	6,400	1,400	28.0%	Based on FY2010 actual
119063	68100 TELEPHONE	100	-	-	(100)	-100.0%	no separate charges for Recycling
119063	72119 REIMB FOR FUEL/DIESEL	30,417	23,668	34,607	4,190	13.8%	Fuel cost increase
119063	72135 DPW MISC EMPL TRANSFERS	10,000	75	5,000	(5,000)	-50.0%	Recycling used to need help from Streets for pick up
<b>STREETS</b>							
<b>STREETS - SNOW (19501)</b>							
*	61200 WAGES HOURLY	177,081	116,788	187,161	10,080	5.7%	Based on actual payroll listing
*	61400 PART-TIME HELP	40,000	13,197	-	(40,000)	-100.0%	Eliminating part time help for snow as FY12 cut
*	61710 DUTY PAY (REPL 61700)	12,240	22,710	19,000	6,760	55.2%	Based on FY2010 actual & coverage for snow
*	62550 HOLIDAY PAY	6,936	4,745	6,000	(936)	-13.5%	constantly changing based on when it snows
*	65990 OTHER CONTRACTUAL SERVICE	10,000	3,971	5,000	(5,000)	-50.0%	Reduction in outside contractual help for snow
*	68100 TELEPHONE	150	372	500	350	233.3%	Based on FY2010 actual allocation
*	71140 MAINTENANCE SUPPLIES	500	183	2,000	1,500	300.0%	Based on FY2010 & FY2009 actual
*	71680 SAND	1,500	-	-	(1,500)	-100.0%	Not using sand for snow events
*	71700 SALT	200,000	228,063	180,000	(20,000)	-10.0%	Weather dependent
*	72119 REIMB FOR FUEL/DIESEL	30,933	70,214	38,254	7,321	23.7%	Fuel cost driven
*	72129 STREETS TO DPW ADM	25,738	18,095	20,774	(4,964)	-19.3%	Changing allocations to represent support
*	72500 WATER TO STREETS	40,000	60,383	35,000	(5,000)	-12.5%	With staff change in Streets utilize Water staff less for snowstorms
<b>STREETS - MAINTENANCE (19502)</b>							
*	61200 WAGES HOURLY	354,163	378,526	374,323	20,160	5.7%	COLA increase
*	61206 GROUP LEADER PAY	6,630	3,420	4,600	(2,030)	-30.6%	Based on FY2010 actual
*	61400 PART-TIME HELP	63,648	76,570	88,000	24,352	38.3%	Based on FY2010 actual & need for billable work
*	61710 DUTY PAY (REPL 61700)	11,169	13,530	12,000	831	7.4%	Based on FY2010 actual
*	61750 SHIFT DIFFERENTIAL	3,060	887	2,030	(1,030)	-33.7%	Based on FY2010 & FY2009 actuals
*	62550 HOLIDAY PAY	2,854	5,252	3,200	346	12.1%	Based on FY2010 & FY2009 actuals
*	62940 OPTION 1 SICK BONUS	600	400	400	(200)	-33.3%	Based on FY2010 actual
*	62950 LONGEVITY PAY	2,360	1,255	2,510	150	6.4%	AFSCME contract
*	63200 TRAINING	500	1,240	1,500	1,000	200.0%	Funds needed in Training vs Education

# GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
*	63300 EDUCATION	3,060	-	1,200	(1,860)	-60.8%	Shift to training
*	65990 OTHER CONTRACTUAL SERV	234,000	47,323	100,000	(134,000)	-57.3%	Driven by ARRA in FY2011.
*	67100 ADVERTISING	800	-	800	-	0.0%	
*	67200 PRINTING	400	944	600	200	50.0%	Based on FY2010 actual
*	67500 PUBLIC RELATIONS	1,200	2,457	500	(700)	-58.3%	Based on FY2010 actual
*	68100 TELEPHONE	900	1,587	2,600	1,700	188.9%	Based on FY2010 & FY2009 actuals
*	68101 PAGERS	6,120	2,928	5,000	(1,120)	-18.3%	Utilizing cell phones instead of pagers
*	68102 CELL PHONES	10,120	13,272	18,000	7,880	77.9%	Budget Error
*	71140 MAINTENANCE SUPPLIES	25,000	15,336	20,000	(5,000)	-20.0%	Projecting less needed
*	71480 SEED	1,600	288	2,000	400	25.0%	Based on FY2010 actual
*	71500 TOPSOIL	5,406	1,621	10,000	4,594	85.0%	Based on FY2010 & FY2009 actuals
*	71560 GRAVEL	25,000	16,856	42,000	17,000	68.0%	Based on FY2010 & FY2009 actuals
*	71580 BRICKS	1,700	-	3,000	1,300	76.5%	Based on FY2010 actual
*	71620 MANHOLES & CATCH BASINS	110,300	31,675	50,000	(60,300)	-54.7%	Sharing in funding with Stormwater
*	71630 ASPHALT	70,000	58,581	90,000	20,000	28.6%	Based on FY2010 & FY2009 actuals
*	71660 PIPE	2,000	-	5,000	3,000	150.0%	Based on FY2010 actual
*	71680 SAND	5,000	-	-	(5,000)	-100.0%	Primarily using gravel
*	71740 CONCRETE	10,200	-	-	(10,200)	-100.0%	Funding under concrete prgm 19503-71470
*	72119 REIMB FOR FUEL/DIESEL	21,653	13,315	28,691	7,038	32.5%	Fuel increase
*	72129 STREETS TO DPW - ADM	25,738	18,095	15,580	(10,158)	-39.5%	Shift in cost allocation
*	72135 DPW MISC EMPL TRANSFER	5,000	-	-	(5,000)	-100.0%	No outside help needed from other depts
*	72162 MPO TO ENGINEER	7,224	-	-	(7,224)	-100.0%	Based on FY2010 actual
*	49020 PATCHING	(130,000)	(70,456)	(100,000)	30,000	-23.1%	Reduction due to Capital Street Prgm
*	49030 STS - STORMWATER	(362,000)	(195,333)	(340,000)	22,000	-6.1%	Stormwater carrying some of the expense
*	49209 WATER MAIN TO STREETS	(100,000)	(23,869)	(105,000)	(5,000)	5.0%	Increased revenue for Streets to complete water patching
*	49212 STORMWATER AARA TO STS	(409,500)	-	-	409,500	-100.0%	Work projected to be complete in FY2011
*	49490 STS TO DPW OTHER EMP	(50,000)	-	(10,000)	40,000	-80.0%	Revenue transfer less in FY2010 actual
*	49750 WW TO STS SEWER MTN	(80,000)	(75,846)	(120,000)	(40,000)	50.0%	Continued need in wastewater for sewer maintenance
*	49770 STS TRAFFIC CALMING	(50,000)	-	(10,000)	40,000	-80.0%	Reduced work for Traffic
STREETS CONCRETE (19503)							
*	61200 WAGES HOURLY	177,081	26,166	187,161	10,080	5.7%	Actual Payroll
*	61206 GROUP LEADER PAY	4,080	509	2,300	(1,780)	-43.6%	Based on FY2010 & FY2009 actuals
*	61400 PART-TIME HELP	40,800	11,912	20,000	(20,800)	-51.0%	Relying on full time staff for jobs
*	61710 ON CALL	1,020	-	-	(1,020)	-100.0%	Not needed
*	61750 SHIFT DIFFERENTIAL	1,020	-	-	(1,020)	-100.0%	Not needed
*	71140 MAINTENANCE SUPPLIES	750	385	3,800	3,050	406.7%	Needed for concrete work that raises revenue
*	71740 CONCRETE	81,600	41,046	100,000	18,400	22.5%	Increased based on work volume
*	72119 REIMB FOR FUEL/DIESEL	21,653	13,315	28,691	7,038	32.5%	Fuel increase
*	49040 STREETS CONCRETE	(400,000)	(219,695)	(715,000)	(315,000)	78.8%	Work planned for FY2012

# GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
<b>DPW - EQUIPMENT MAINTENANCE (119126)</b>							
119126	61100 SALARIES	66,473	22,920	69,984	3,511	5.3%	Actual Payroll List
119126	61206 GROUP LEADER PAY	1,890	1,276	4,710	2,820	149.2%	To reflect actual
119126	61660 LIMITED SERVICE	1,000	22,468	-	(1,000)	-100.0%	Temporary not needed in FY2012
119126	62950 LONGEVITY PAY	2,215	966	1,760	(455)	-20.5%	Employee transfer
119126	68100 TELEPHONE	2,000	2,172	3,000	1,000	50.0%	To reflect actual
119126	68102 CELL PHONES	1,500	314	1,000	(500)	-33.3%	To reflect actual
119126	68300 ELECTRICITY	4,660	7,458	5,200	540	11.6%	CNG Production Costs
119126	68400 GAS	37,720	26,239	35,000	(2,720)	-7.2%	CNG Production Costs
119126	71060 UNIFORMS	4,000	3,498	4,200	200	5.0%	AFSCME contract
119126	71200 OIL, GREASE, ANTIFREEZE	20,000	22,526	24,000	4,000	20.0%	Petroleum based products
119126	71220 GASOLINE	282,034	229,713	362,154	80,120	28.4%	High cost of fuels
119126	71240 DIESEL FUEL	234,029	208,312	300,264	66,235	28.3%	High cost of fuels
119126	49128 ADM TO EQP MTN	(2,980)	(1,485)	(5,050)	(2,070)	69.5%	Additional vehicle repairs
119126	49137 TRAFFIC TO EQUIP MAINT REIMBURSEMENT	(19,342)	(19,150)	(22,102)	(2,760)	14.3%	To reflect actuals
119126	49211 FUEL/DIESEL	(493,159)	(392,050)	(616,645)	(123,486)	25.0%	Reimbursement for fuels
119126	49820 POLICE DEPT REIMBURSE	(116,515)	(99,915)	(122,339)	(5,824)	5.0%	To reflect actuals
<b>DPW - ADMINISTRATION (119127)</b>							
119127	61200 WAGES HOURLY	115,574	69,063	130,156	14,582	12.6%	Change in classifications
119127	61206 GROUP LEADER PAY	3,570	2,184	-	(3,570)	-100.0%	Change in classifications
119127	62940 OPTION 1 SICK BONUS	1,700	850	1,600	(100)	-5.9%	Reduction in expense to meet required guidelines
119127	65050 RENT	2,500	-	-	(2,500)	-100.0%	Previously paid to Water Div for space
119127	68100 TELEPHONE	6,900	5,561	7,400	500	7.2%	Based on trend
119127	68102 CELL PHONES	2,769	799	2,200	(569)	-20.5%	To reflect actual
119127	71060 UNIFORMS	1,780	1,504	2,000	220	12.4%	To reflect actual
119127	72119 REIMBURSEMENT FUEL/DIESE	551	596	1,401	850	154.3%	Fuel cost increase
119127	72128 ADM TO EQP MTN	2,980	1,485	5,050	2,070	69.5%	Admin pays for cars for Director & engineering
<b>DPW - ENGINEERING DIVISION (119128)</b>							
119128	61100 SALARIES	419,321	310,523	387,325	(31,996)	-7.6%	Staff reorganization, DPW requested Engineer funded here
119128	61200 WAGES HOURLY	82,974	51,596	188,284	105,310	126.9%	Added support staff person, Engineer should be under salaries
119128	61500 OVERTIME	1,077	3,985	1,000	(77)	-7.1%	Projected
119128	62940 OPTION 1 SICK BONUS	2,000	925	1,200	(800)	-40.0%	To reflect actual
119128	62950 LONGEVITY PAY	1,270	-	1,180	(90)	-7.1%	Based on years of service AFSCME
119128	63200 TRAINING	3,000	814	7,000	4,000	133.3%	Net \$2,000 increase in training needed
119128	63300 EDUCATION	2,000	318	-	(2,000)	-100.0%	moved to Training
119128	63600 DUES & SUBSCRIPTIONS	2,000	839	1,000	(1,000)	-50.0%	Reducing publications received
119128	64990 OTHER PROFESSIONAL SERV.	5,000	4,539	-	(5,000)	-100.0%	Expense not needed in FY2012

# GENERAL FUND EXPENSES

# VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 Budget	YTD 03/31/11 FY 11 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
119128	68100 TELEPHONE	1,500	1,808	2,400	900	60.0%	Based on actual FY2010 & FY2009
119128	68102 CELL PHONES	1,500	2,324	2,100	600	40.0%	Based on actual FY2010 & FY2009
119128	70100 OFFICE SUPPLIES	100	636	500	400	400.0%	To reflect actual
119128	71060 UNIFORMS	1,000	850	700	(300)	-30.0%	Projected
119128	49014 COLCHESTER AV SIDEWALK T	(9,302)	-	(2,871)	6,431	-69.1%	Change in project workload
119128	49025 COLCHESTER AV CORRIDOR T	(15,850)	-	(20,252)	(4,402)	27.8%	Change in project workload
119128	49026 SR2S PLATTSBURG AV TO ENC	(5,953)	-	(1,914)	4,039	-67.8%	Change in project workload
119128	49027 SR2S NORTH AVE SIGNALS TO	(4,357)	-	(2,871)	1,486	-34.1%	Change in project workload
119128	49028 ARRA TO ENG	(47,714)	-	-	47,714	-100.0%	Change in project workload
119128	49145 SOUTHBEND TRANSIT TO ENG	(17,761)	-	(52,603)	(34,842)	196.2%	Change in project workload
119128	49148 CITY CAPITAL PLAN REVIEW T	(26,468)	(18,569)	(23,712)	2,756	-10.4%	Change in project workload
119128	49151 BARGE CANAL TO ENG	(2,540)	-	-	2,540	-100.0%	Change in project workload
119128	49153 DOWNTOWN TRANSIT TO ENG	(6,870)	-	-	6,870	-100.0%	Change in project workload
119128	49154 CHURCH ST IMPR TO ENG	(21,202)	(10,014)	(12,099)	9,103	-42.9%	Change in project workload
119128	49155 OFF CHCH ST IMPR TO ENG	(18,703)	(8,225)	(12,336)	6,367	-34.0%	Change in project workload
119128	49156 COLLEGE CIRCLE TO ENG	(25,176)	(12,262)	-	25,176	-100.0%	Change in project workload
119128	49161 TRAFFIC TO ENG	(59,735)	(50,546)	(49,557)	10,178	-17.0%	Change in project workload
119128	49163 STREETS TO ENG	(6,230)	(400)	-	6,230	-100.0%	Change in project workload
119128	49165 CAP ST PROG TO DPW ENG	(154,596)	(215,602)	(173,956)	(19,360)	12.5%	Change in project workload
119128	49166 WASTEWATER TO ENG	(27,943)	(6,571)	(23,942)	4,001	-14.3%	Change in project workload
119128	49169 WATER TO ENG	(30,452)	(11,508)	(37,124)	(6,672)	21.9%	Change in project workload
119128	49173 PROJECT REVIEW DESIGN	(19,645)	-	(25,260)	(5,615)	28.6%	Change in project workload
119128	49174 CAP PROJ MGMT TO ENT	(32,885)	(17,180)	(25,729)	7,156	-21.8%	Change in project workload
119128	49176 COLLEGE ST STORM TO ENG	(6,351)	-	-	6,351	-100.0%	complete FY2011
119128	49186 FLYNN AV SIDEWALK TO ENG	(9,807)	-	(3,124)	6,683	-68.1%	Change in project workload
119128	49187 STREET CAR STUDY TO ENG	(14,610)	(107)	(4,050)	10,560	-72.3%	Change in project workload
119128	49821 STORMWATER TO ENG	(83,700)	(88,827)	(135,900)	(52,200)	62.4%	Change in project workload
119128	49870 N/S CONNECTOR PROJ TO ENG	(18,645)	(19,875)	(29,762)	(11,117)	59.6%	Change in project workload
<b>CEMETERY (MANAGED BY PARKS &amp; REC. DEPT.) (129117)</b>							
129117	61100 SALARIES	-	-	-	-	-	
129117	61200 WAGES HOURLY	103,855	64,217	106,964	3,109	3.0%	Move D'Alton to 61400
129117	61400 PART-TIME HELP	-	11,714	-	-	-	Need Anne D'Alton here previously budgeted in 61200
129117	65100 EQUIPMENT LEASES	-	2,196	-	-	-	Cemetery truck lease - reflected under gasoline in error
129117	65920 EQUIPMENT MAINTENANCE	3,000	2,459	2,600	(400)	-13.3%	assigned from DPW / historic actual based on vehicles owned
129117	68400 GAS	6,000	3,456	5,500	(500)	-8.3%	Reduction in expense to meet required guidelines
129117	71100 CONSTRUCTION SUPPLIES	1,000	112	500	(500)	-50.0%	reduce construction projects
129117	71190 VEHICLE MAINT SUPPLIES	2,800	182	2,050	(750)	-26.8%	assigned from DPW / historic actual based on vehicles owned
129117	71220 GASOLINE	4,000	-	4,000	-	0.0%	should be equipment lease for Cemetery truck
129117	71740 CONCRETE	900	-	500	(400)	-44.4%	reduction of concrete pad work
129117	71780 SMALL EQUIPMENT-OFFICE	1,000	274	800	(200)	-20.0%	defer equipment purchases

# GENERAL FUND EXPENSES

# VARIANCE EXPLANATION

Reporting Period	Description	Amended FY 11 2011 Budget	YTD 03/31/11 FY 11 2011 Actuals	Requested FY 12 Budget	FY 11/12 Difference	% Change	Variance Explanation
129117	72119 REIMB FUEL/DIESEL	-	742	4,576	4,576		DPW assignment previously unbudgeted
<b>OPERATING TRANSFERS OUT &amp; OTHER CHARGE</b>							
<b>OPERATING TRANSFER OUT (113019)</b>							
113019	74200 G O BOND - PRINCIPAL	1,082,000	1,046,261	1,001,666	(80,334)	-7.4%	Paydown of long-term debt
113019	74250 G O BOND -INTEREST	576,226	191,990	409,000	(167,226)	-29.0%	Paydown of long-term debt
113019	74700 COPS PRINCIPAL	15,250	-	16,240	990	6.5%	Paydown of loan resulting in higher principal/lower interest payment
113019	74750 COPS INTEREST	12,110	-	11,188	(922)	-7.6%	Paydown of loan resulting in higher principal/lower interest payment
113019	75100 OP TRANS OUT-GEN'L/RETIRE	2,154,548	3,368,120	2,371,167	216,619	10.1%	Retro COLA/increase in health insurance expense
113019	75110 OP TRANS OUT RETIREE "a"	2,396,765	-	2,754,855	358,090	14.9%	Retro COLA/increase in health insurance expense
113019	75120 OP TRANS OUT FICA	1,725,879	1,272,024	1,690,000	(35,879)	-2.1%	Retro COLA/increase in health insurance expense
113019	75400 OPERAT TRANS OUT-CEDO	255,000	79,820	300,000	45,000	17.6%	CEDO to provide detail
113019	75460 OP TRANS OUT - TELECOM	605,000	424,648	650,000	45,000	7.4%	Retro COLA/increase in health insurance expense
<b>CAPITAL RESERVE (111249)</b>							
111249	73990 CITY HALL PARKS CAPITAL	1,085,500	50,815	1,000,000	(85,500)	-7.9%	Based on agreements in place
<b>STREET GREENBELT (123374)</b>							
123374	61100 SALARIES	-	9,662	-	-		
123374	61200 WAGES HOURLY	50,787	29,324	53,654	2,867	5.6%	COLA
123374	61300 SEASONAL HELP	10,800	4,080	13,440	2,640	24.4%	Additional work required based needed improvement
123374	61710 ON CALL	450	480	750	300	66.7%	Additional work required based needed improvement
123374	65980 TREE SERVICE	21,745	4,345	-	(21,745)	-100.0%	Not required or needed FY 12
123374	68102 CELL PHONES	1,000	173	750	(250)	-25.0%	Reduction in expense to meet required guidelines
123374	71760 TOOLS	1,000	93	2,000	1,000	100.0%	Tools for improvement not on hand
123374	71780 SMALL EQUIPMENT-OFFICE	2,000	1,176	1,000	(1,000)	-50.0%	Reduction in expense to meet required guidelines
123374	73970 CAPITAL EXPENDITURES	1,500	-	-	(1,500)	-100.0%	Reduction in expense to meet required guidelines
123374	73990 OTHER CHARGES	12,000	-	-	(12,000)	-100.0%	Reduction in expense to meet required guidelines
<b>CONSERVATION LEGACY PROG (123430)</b>							
123430	61100 SALARIES	34,891	28,580	36,808	1,917	5.5%	COLA
123430	61300 SEASONAL HELP	7,000	3,183	8,360	1,360	19.4%	Additional work required based needed improvement
123430	65990 OTHER CONTRACTUAL SVCS	7,700	1,753	7,000	(700)	-9.1%	Reduction in expense to meet required guidelines
123430	71780 SMALL EQUIPMENT-OFFICE	800	31	500	(300)	-37.5%	Reduction in expense to meet required guidelines
<b>CAPITAL STREET PROGRAM (119130)</b>							
119130	61500 OVERTIME	500	-	-	(500)	-100.0%	Reduction in expense to meet required guidelines
119130	61660 LIMITED SERVICE	41,663	-	-	(41,663)	-100.0%	Reduction in expense to meet required guidelines
119130	63990 MISC TRAINING & EDUCATION	2,000	5,278	4,000	2,000	100.0%	Improve skill set
119130	72020 PATCHING	130,000	70,456	100,000	(30,000)	-23.1%	Capital street program in good condition
119130	72040 CONCRETE	550,000	200,660	715,000	165,000	30.0%	Sidewalk replacements



# GENERAL FUND EXPENSES

## VARIANCE EXPLANATION

Reporting Period	Description	Amended	YTD 03/31/11	Requested	FY 11/12 Difference	% Change	Variance Explanation
		FY 11 2011 Budget	FY 11 2011 Actuals	FY 12 Budget			
119130	72119 REIMB FUEL/DIESEL	1,277	1,013	1,680	403	31.6%	Increase fuel prices
119130	72165 ST PROG TO DPW ENG	154,596	214,914	173,956	19,360	12.5%	Offset by revenue
119130	73970 CAPITAL EXPENDITURES	2,400,000	2,032,801	2,656,585	256,585	10.7%	Based on five year plan
119130	75740 OPERATING TRANS OUT-CAP	220,000	1,116	55,000	(165,000)	-75.0%	Offset by revenue

## SPECIAL REVENUE FUNDS

## VARIANCE EXPLANATION

Acct #	Account	Amended 2011 Budget	YTD 03/31/11 2011 Actuals	Proposed 2012 Budget	FY 11/12 DIFF	% CHNG	Variance Explanation
--------	---------	---------------------------	---------------------------------	----------------------------	------------------	-----------	----------------------

### TRAFFIC DIVISION

43150	METER HOOD FEE	50,000	25,626	38,000	(12,000)	-24.0%	To reflect actual
44027	ON-STREET METER REVENUES	1,200,000	847,944	1,275,000	75,000	6.3%	Anticipated growth in meter revenue
44041	BURL SQ GARAGE - FILENES	530,000	490,031	560,000	30,000	5.7%	Addition revenue anticipated
44091	IMPACT FEES	25,000	-	50,000	25,000	100.0%	Signal upgrades increase using impact fees
44099	MISC REV FROM SERVICES	3,000	5,437	4,000	1,000	33.3%	anticipated misc increases
45009	CARRYOVER	15,863	-	-	(15,863)	-100.0%	Fund balance utilization at year end.
45040	INTEREST INCOME	5,000	(0)	3,000	(2,000)	-40.0%	to reflect poor return on cash balances
45055	INSURANCE REIMBURSEMENT	50,000	1,792	5,000	(45,000)	-90.0%	correction of key punch error in fy11

### CHURCH ST MKTPLACE

43070	OTHER LICENSES & PERMITS	1,000	1,175	650	(350)	-35.0%	Based on projected permits
43500	MUSICIANS FEES	1,000	1,880	2,000	1,000	100.0%	Based on prior year actual
43510	SIDEWALK FEES	100	130	120	20	20.0%	Based on prior year actual
43540	PEDDLER FEES	22,000	28,559	28,000	6,000	27.3%	Based on prior year actual
44002	RENT & LEASE	22,000	11,200	17,000	(5,000)	-22.7%	Based on prior year actual
45020	DONATIONS	50,000	56,400	56,000	6,000	12.0%	Based on prior year actual

### STORMWATER MGT

48009	GRANTS	10,000	-	108,000	98,000	980.0%	Planned implementation of \$80,000 grant from VTRANS for mapping and first \$28,000 of total \$70,000 (for FY12/FY13) grant from DEC and LCBP
-------	--------	--------	---	---------	--------	--------	---

## SPECIAL EXPENSE FUNDS

## VARIANCE EXPLANATION

Acct #	Account Description	Amended 2011 Budget	YTD 03/31/11 2011 Actuals	Requested 2012 Budget	FY 11/12 DIFF	% CHNG	Variance Explanation
<b>TRAFFIC</b>							
61200	WAGES HOURLY	1,059,842	770,198	1,114,023	54,181	5.1%	Steps & new Traffic Signal Technician
62900	HEALTH INSURANCE	302,677	212,014	319,175	16,498	5.5%	Addition of Traffic Signal Technician
62920	DENTAL INSURANCE	17,843	12,647	18,761	918	5.1%	Addition of Traffic Signal Technician
62940	OPTION 1 SICK BONUS	3,900	3,595	4,250	350	9.0%	Addition of Traffic Signal Technician
63200	TRAINING PROGRAM	1,100	-	1,350	250	22.7%	Increased Training
63500	AUTO EXPENSE	3,800	1,109	3,300	(500)	-13.2%	To reflect actual expense
64240	SECURITY	93,900	70,669	110,000	16,100	17.1%	increase in Parking Garage Security
64500	AUDITS	14,750	11,063	14,000	(750)	-5.1%	Based on fy10 actual
65860	PRKING EQUIP MAINT	20,000	31,596	24,000	4,000	20.0%	increase maint.on revenue control equipment in Garages
65950	ELECTRICAL MAINTENANCE	13,500	4,573	12,500	(1,000)	-7.4%	Required less work in fy11
66850	INSURANCE RESERVE	18,450	11,180	17,160	(1,290)	-7.0%	To reflect actual
68101	PAGERS	1,200	640	1,050	(150)	-12.5%	more cell phone use, less pagers
68200	WATER/SEWAGE	2,700	2,449	2,900	200	7.4%	to reflect actual
71060	UNIFORMS	16,260	13,916	18,460	2,200	13.5%	Additional employee personal protection equipment
71260	METER PARTS	14,000	3,897	10,000	(4,000)	-28.6%	reduction in need for repairs
71280	SIGNS	18,000	16,516	25,000	7,000	38.9%	Increase due to federal mandate
71700	SALT	16,000	10,568	15,000	(1,000)	-6.3%	Utilizing less salt whenever possible
71840	PAINT	16,500	9,090	21,500	5,000	30.3%	Traffic paint price increases and broader scope of work
72119	REIMBURSEMENT FUEL/DIESEL	15,687	11,255	18,654	2,967	18.9%	Higher costs of fuels
72137	TRAFFIC TO EQUIP MAINT	22,342	19,150	25,102	2,760	12.4%	Reflects additional repair work.
72161	TRAFFIC TO ENGINEERING	60,810	50,546	49,557	(11,253)	-18.5%	Less Engineering required
72199	OTHER INTERDEPARTMENTAL CH	3,600,000	2,665,651	3,833,639	233,639	6.5%	Increase in payments to Airport from increased revenues
73970	CAPITAL EXPENDITURES	246,215	26,272	199,970	(46,245)	-18.8%	Reduction in capital work
<b>CHURCH STREET MARKETPLACE</b>							
61200	WAGES HOURLY	148,080	114,760	156,209	8,129	5.5%	COLA
61300	SEASONAL HELP	3,000	1,526	2,000	(1,000)	-33.3%	Reduction in expense to meet required guidelines
61450	TEMPORARY HELP	58,500	44,988	63,000	4,500	7.7%	Increased use of temporary help in FY 12
62200	FICA "B"	21,821	17,120	22,977	1,156	5.3%	Increase in wages results in increase in FICA "B"
62550	HOLIDAY PAY	1,500	857	400	(1,100)	-73.3%	More realistic projection for FY 12
62750	LIFE INSURANCE	639	360	815	176	27.5%	More realistic projection for FY 12
62880	HEALTH INS BUYOUT	2,576	1,230	1,800	(776)	-30.1%	Recalculation of health benefits w/ assistance to more realistic number

## SPECIAL EXPENSE FUNDS

## VARIANCE EXPLANATION

Acct #	Account Description	Amended	YTD 03/31/11	Requested	FY 11/12	%	Variance Explanation
		2011	2011	2012			
		Budget	Actuals	Budget	DIFF	CHNG	
62900	HEALTH INSURANCE	31,261	25,840	34,711	3,450	11.0%	Recalculation of health benefits w/ assistance to more realistic number
62920	DENTAL INSURANCE	3,152	2,070	3,371	219	6.9%	Recalculation of health benefits w/ assistance to more realistic number
62940	OPTION 1 SICK BONUS	1,715	1,000	2,015	300	17.5%	Recalculation of health benefits w/ assistance to more realistic number
63300	EDUCATION	3,000	75	1,500	(1,500)	-50.0%	We do not anticipate needing to have a higher budget
63600	DUES & SUBSCRIPTIONS	2,500	5,893	6,200	3,700	148.0%	Reflects our strategy of grouping appropriate expenses together in one
64650	PERFORMERS & LECTURERS	9,025	10,240	9,500	475	5.3%	Reflects costs of doing business
64990	OTHER PROFESSIONAL SVCS	92,340	93,015	95,000	2,660	2.9%	Reflects costs of doing business
65050	RENT	15,700	16,686	16,700	1,000	6.4%	Reflects posting of realistic budget number
65100	EQUIPMENT LEASES	10,100	8,732	13,877	3,777	37.4%	Purchase new snow removal tractor
65150	SERVICE CONTRACTS	1,200	2,046	2,220	1,020	85.0%	Anticipate needs for FY 12
65400	SNOW REMOVAL	47,500	44,000	49,875	2,375	5.0%	Represents annual increase from private contractor
65990	OTHER CONTRACTUAL SERVICE	43,000	36,918	40,000	(3,000)	-7.0%	More accurate projection for FY 12
66200	GENERAL LIABILITY	1,776	2,138	2,460	684	38.5%	More accurate projection for FY 12
66450	MOBILE EQUIPMENT INSUR	645	-	-	(645)	-100.0%	More accurate projection for FY 12
66850	INSURANCE RESERVE	3,770	2,160	1,700	(2,070)	-54.9%	More accurate projection for FY 12
67200	PRINTING	15,114	16,806	16,000	886	5.9%	Increased costs of printing
68100	TELEPHONE	1,800	2,420	2,500	700	38.9%	More accurate projection for FY 12
68102	CELL PHONES	3,000	2,877	4,500	1,500	50.0%	More accurate projection for FY 12
68200	WATER/SEWAGE	1,800	1,196	2,000	200	11.1%	More accurate projection for FY 12
68250	BOTTLED WATER	400	793	1,060	660	165.0%	Increased use by Parks Patrol, Street Outreach
68300	ELECTRICITY	9,000	3,387	6,750	(2,250)	-25.0%	BED bill cut dramatically, thanks to C/T
70400	POSTAGE	900	688	1,100	200	22.2%	More accurate projection for FY 12
71140	MAINTENANCE SUPPLIES	14,000	3,733	12,000	(2,000)	-14.3%	More accurate projection for FY 12
71720	CHLORIDE	10,000	8,095	7,500	(2,500)	-25.0%	More accurate projection for FY 12
72400	ADMINISTRATIVE FEE	27,662	20,977	30,000	2,338	8.5%	We would gladly accept a smaller increase but are not anticipating it!
72560	TRANSFER TO RISK MGMT	870	525	700	(170)	-19.5%	More accurate projection for FY 12

## STORMWATER

A new program, line items will fluctuate pending more history.

63300	EDUCATION	-	4,225	4,000	4,000	100.0%	For Philly Low Impact Development conference, and to attend other conferences/trainings as necessary for professional development; for professional certification fees - CPESC, CPSWQ and GMWEA
-------	-----------	---	-------	-------	-------	--------	---

# SPECIAL EXPENSE FUNDS

# VARIANCE EXPLANATION

Acct #	Account Description	Amended 2011 Budget	YTD 03/31/11 2011 Actuals	Requested 2012 Budget	FY 11/12 DIFF	% CHNG	Variance Explanation
64250	CITY ATTORNEY	-	-	5,000	5,000	100.0%	No \$ was budgeted previously, but there have been legal services under 64300 from City Attorney, so decided to plan for it
64990	PROFESSIONAL SERVICES	50,000	4,933	166,500	116,500	233.0%	The increase is due to the professional services that will be incurred as part of the implementation of a \$108,000 storm water mapping contract (of which \$80,000 is reimbursable by VTRANS grant) and \$35,500 in professional services for the study/design of a storm water/wetland enhancement at the Blanchard Beach storm water outfall (\$28,000 of which is reimbursable via a grant from LCBP and Vermont DEC); remainder will be used for various design and assistance necessary for capital repair or improvement projects and GIS support related to impervious billing system Equipment lease payment (for cost of Vector truck not covered by another grant from Vtrans
65100	EQUIPMENT LEASES	22,200	9,542	19,085	(3,115)	-14.0%	
65990	OTHER CONTRACTUAL SERVICE	20,000	11,023	60,000	40,000	200.0%	\$52,000 for catch basin street sweeper grit removal was previously carried in 72030 - better to keep it here for SW tracking purposes and reporting; other than that, storm water has not had much need for contractual services other than professional services Total anticipated expenditures for FY11 are ~\$8500, have a better projection on what costs will be in FY12
67500	PUBLIC RELATIONS	13,000	6,498	10,000	(3,000)	-23.1%	
71140	MAINTENANCE SUPPLIES	-	765	2,000	2,000	100.0%	Need for a miscellaneous category for various field/maintenance supplies that didn't fit well in other categories
72030	CATCH BASIN MTN TO STREETS	362,000	195,333	310,000	(52,000)	-14.4%	Decrease due to shift of \$ for catch basin/street sweeping grit to 65990 for reasons mentioned there.
72086	STORMWATER TO DPW ENG	83,700	62,834	115,900	32,200	38.5%	Anticipated increase due to use of interns and more of Steve Roy billable time given; also billable rate increases
72106	STORMWATER TO WASTEWATER			10,000	10,000	100.0%	Need for line item to cover use of line camera trailer and labor by WW staff to do assessment of storm lines
72119	STORMWATER FUEL TO EQP MTN	6,000	3,460	6,944	944	15.7%	Fuel cost increase and better history for fuel related to Storm water Vector Change in billing allocation
72420	STORMWATER BILLING SERVICE	18,750	14,063	21,130	2,380	12.7%	

## SPECIAL EXPENSE FUNDS

## VARIANCE EXPLANATION

Acct #	Account Description	Amended	YTD 03/31/11	Requested	FY 11/12 DIFF	% CHNG	Variance Explanation
		2011 Budget	2011 Actuals	2012 Budget			
73970	CAPITAL EXPENDITURES	190,230	54,728	41,107	(149,123)	-78.4%	\$ needs to be allocated to other line items - many capital expenditures (material for storm lines, catch basins, pipes etc) are passed through line 72030 - Streets purchases materials then seeks reimbursement. \$ is held for "special materials" that SW may purchase directly and/or to try to create a bit of a capital reserve fund (as a new program, we do not have much reserve) for some larger efforts/projects on the horizon.

# ENTERPRISE FUNDS

# REVENUES

# VARIANCE EXPLANATION

Acct #	Account	Amended 2011 Budget	YTD 03/31/11 2011 Actuals	Proposed 2012 Budget	FY 11/12 DIFF	% CHNG	Variance Explanation
<b>DPW- WATER DIVISION</b>							
44099	MISC REV FROM SERVICES	108,410	42,406	115,915	7,505	6.9%	Cell company rent by schedule on Redstone Tank
49500	DPW SNOW COVERAGE - REV	15,000	12,273	8,000	(7,000)	-46.7%	Streets using water staff less during winter for plowing
49821	STORMWATER TO WTR BILLING	18,750	14,063	21,130	2,380	12.7%	Cost allocation for billing service that Water Division completes for StormWater & Wastewater, based on revenue earned
<b>DPW- WASTEWATER DIV.</b>							
42100	PENALTIES & INTEREST	9,000	7,802	9,500	500	5.6%	Rate change also impacts interest received on late payments
44001	SLUDGE REVENUE	250,000	223,592	200,000	(50,000)	-20.0%	So. Burlington will no longer be tanking sludge to Main Wastewater for dewatering
44015	LEACHATE REVENUE	20,000	11,216	10,000	(10,000)	-50.0%	No contracts for leachate, variable
44097	WATER CHARGES - RETAIL	6,761,205	4,931,988	7,419,288	658,083	9.7%	Reflects change in rate from \$4.71 to \$5.18/100 cf
44098	SEPTAGE REVENUE	129,000	95,119	170,000	41,000	31.8%	Consistent septage contracts
44099	MISC REV FROM SERVICES	80,000	86,294	88,000	8,000	10.0%	So. Burlington wastewater treated by Burlington
49106	STORMWATER TO WW	-	11,760	10,000	10,000		New line item when Wastewater does storm line camera inspections
49500	DPW SNOW COVERAGE - REV	-	11,760	5,000	5,000		Streets pays Wastewater wages when WW plows snow for Streets
<b>AIRPORT</b>							
44046	FIELD CONCESSIONS	250000	140837.36	286000	36000	12.6%	Increase fees
44075	TAXI FEES	60000	77837.9	80000	20000	25.0%	Increase fees
44080	TERMINAL CONCESSIONS	403045	249963.88	368900	-34145	-9.3%	Based on experience
44081	CAR RENTAL CONCESSIONS	1584512	1160973.52	1509512	-75000	-5.0%	Based on experience
44082	LANDING FEES	1380660	893501.08	1560281	179621	11.5%	Increase fees
44084	BUILDING RENT	720273	481045.89	643571	-76702	-11.9%	Based on experience
44086	GROUND RENT	287853	171431.72	307777	19924	6.5%	Increase fees
	MISCELLANEOUS	140800	484309.48	452900	312100	68.9%	Based on experience

# ENTERPRISE FUNDS EXPENSES

# VARIANCE EXPLANATION

Acct #	Account	Amended 2011 Budget	YTD 03/31/11 2011 Actuals	Requested 2012 Budget	FY 11/12 DIFF	% Change	Variance Explanation
<b>DPW- WATER</b>							
61200	WAGES HOURLY	911,494	669,122	960,276	48,782	5.4%	Additional Water Operator for 12 hour schedule change and change from group leader pay to working foreman
61206	GROUP LEADER	2,800	1,789	2,200	(600)	-21.4%	Shifted pay to working foreman
61300	SEASONAL HELP	20,000	13,929	26,880	6,880	34.4%	To keep up with water service work
61600	COST OF LIVING ALLOWA	18,225	-	26,409	8,184	44.9%	Revenue Depts. pay for COLAS as adopted in the AFSCME contract
61750	SHIFT DIFFERENTIAL	14,000	9,621	13,000	(1,000)	-7.1%	Based on actual FY10 & FY09
62200	FICA "B"	89,935	60,386	96,321	6,386	7.1%	7.65% of wages, part time, OT, holiday, on-call, shift diff. & employee bonus
62500	RETIREMENT "B"	118,490	80,504	127,717	9,227	7.8%	Calculated based on 13.3% of wages and salaries
62550	HOLIDAY PAY	30,000	31,065	33,500	3,500	11.7%	Projected based on actual FY10 & FY09
62800	WORKERS COMPENSATIO	60,000	21,449	50,000	(10,000)	-16.7%	Expense decreased with fewer injuries
63300	EDUCATION	6,350	6,428	7,000	650	10.2%	Increase to keep certifications current i.e. water operators
66850	INSURANCE RESERVE	12,000	9,090	5,700	(6,300)	-52.5%	City Hall cost allocation
67100	ADVERTISING	2,000	795	1,000	(1,000)	-50.0%	Reduced but likely should keep at \$2,000
67200	PRINTING	11,000	12,112	13,000	2,000	18.2%	Projected expense for bills, notices
68102	CELL PHONES	9,900	6,174	8,800	(1,100)	-11.1%	Based on FY10 actual
68300	ELECTRICITY	489,720	310,838	462,000	(27,720)	-5.7%	Projecting some savings in pumping from high service back to low service
68400	GAS	42,000	17,591	38,000	(4,000)	-9.5%	Historical natural gas heat trend
69150	DATA PROCESSING	6,000	2,305	7,000	1,000	16.7%	As revenue dept. need to fund own computers/software.
71360	CHLORINE & HYPOCHLOR	54,000	45,153	65,000	11,000	20.4%	Chemical costs historically increase every year. Bid w/ other communities
71380	FLUORIDE	26,000	19,341	27,000	1,000	3.8%	Chemical costs historically increase every year. Bid w/ other communities
71390	SODIUM HYDROXIDE	34,000	23,450	36,000	2,000	5.9%	Chemical costs historically increase every year. Bid w/ other communities
71400	POLYMER	67,000	53,707	80,000	13,000	19.4%	Chemical costs historically increase every year. Bid w/ other communities
71770	HYDRANTS	13,000	3,668	15,000	2,000	15.4%	For hydrant repair parts based on historical expense
71780	SMALL EQUIPMENT - OFFI	15,000	23,184	18,500	3,500	23.3%	Covers all safety gear for crews, and tools
71830	WATER MAINS	65,000	76,729	92,000	27,000	41.5%	System is over 100 years in places and susceptible to breaks
72119	REIMBURSEMENT FUEL/D	36,400	34,798	46,990	10,590	29.1%	Fuel cost driven
72169	WATER TO ENGINEERING	30,998	11,508	37,124	6,126	19.8%	Estimate from Engineering group based on projects anticipated
72209	WATER TO STREETS PAVI	100,000	36,248	105,000	5,000	5.0%	Water pays streets for repair of excavations
72300	TRANSFER TO GF - PILOT	403,182	271,693	365,000	(38,182)	-9.5%	Change in assessment due to appeal
72400	ADMINISTRATIVE FEE	115,000	74,340	135,000	20,000	17.4%	City hall allocation
73780	DEPRECIATION	800,000	399,263	535,000	(265,000)	-33.1%	Expense decreasing near end of borrowing term
73900	BAD CHECKS	200	405	500	300	150.0%	Based on experience
73970	CAPITAL EXPENDITURES	275,000	164,129	415,000	140,000	50.9%	Finished water pump replacement, reservoir repair, roof repair
74100	REVENUE BONDS - PRINCI	1,260,000	-	1,320,000	60,000	4.8%	Final year of principal payment by schedule



# ENTERPRISE FUNDS EXPENSES

# VARIANCE EXPLANATION

Acct #	Account	Amended 2011 Budget	YTD 03/31/11 2011 Actuals	Requested 2012 Budget	FY 11/12 DIFF	% Change	Variance Explanation
74150	REVENUE BONDS - INTERI	129,000	96,750	66,000	(63,000)	-48.8%	Final interest payment
74350	NOTES RETIRED	101,710	0	90,890	(10,820)	-10.6%	Equipment leases decreasing
74400	INTEREST ON NOTES	44,650	6,627	36,580	(8,070)	-18.1%	Equipment leases decreasing
75890	TRANSFER TO BALANCE S	(1,361,710)	-	(1,410,890)	(49,180)	3.6%	Principal payments booked to asset
<b>DPW- WASTEWATER</b>							
61600	COST OF LIVING ALLOWA	15,490	-	21,075	5,585	36.1%	Based on AFSCME contract changes. Revenue Depts. budget for the expense
62550	HOLIDAY PAY	3,270	3,309	4,530	1,260	38.5%	Based on FY10 Actual. Can fluctuate due to storm events
62800	WORKERS COMPENSATIO	25,000	15,573	20,000	(5,000)	-20.0%	Expense decreasing due to fewer injuries
62940	OPTION 1 SICK BONUS	1,760	1,150	1,560	(200)	-11.4%	Based on FY10 Actual
62950	LONGEVITY PAY	7,831	3,419	8,360	529	6.8%	AFSCME contract based on years of service
63400	TRAVEL EXPENSE	1,000	-	500	(500)	-50.0%	Most training has not involved much travel expense
65900	GRIT REMOVAL	43,500	26,141	48,000	4,500	10.3%	Volume of grit driven by number of rain events
65950	ELECTRICAL MAINTENAN	13,000	3,455	10,000	(3,000)	-23.1%	Historical expense trend decreasing
66200	GENERAL LIABILITY	48,000	34,027	45,000	(3,000)	-6.3%	Charge by City Hall. Estimating by last two years historical
66850	INSURANCE RESERVE	10,000	7,465	4,500	(5,500)	-55.0%	Charge by City Hall. Estimating by last two years historical
68102	CELL PHONES	950	352	700	(250)	-26.3%	Adjusting based on last two fiscal years actual
68201	STORMWATER FEE	1,730	3,238	2,800	1,070	61.8%	Fee increased
68400	GAS	66,000	34,558	58,000	(8,000)	-12.1%	Natural Gas cost and actual experience
69150	DATA PROCESSING	5,000	3,814	6,000	1,000	20.0%	Upgrades to software and computers as needed
70200	PERMITS	17,050	150	21,510	4,460	26.2%	Expense from State of VT
71360	CHLORINE & HYPOCHLOR	43,000	16,346	47,000	4,000	9.3%	Chlorine use driven in part by increasing number of rain events
71400	POLYMER	56,600	44,008	73,253	16,653	29.4%	Chemical cost continues to increase
71420	PHOSPHORUS REMOVAL C	105,000	55,477	92,700	(12,300)	-11.7%	Separated two chemicals and began new line item 71365 for Ferric Chloride
71430	ODOR CONTROL CHEMIC/	30,000	22,500	36,000	6,000	20.0%	Based on FY10 actual use
71780	SMALL EQUIPMENT - OFFI	2,300	244	2,000	(300)	-13.0%	Adjustment based on FY10 actual
72119	REIMBURSEMENT FUEL/D	16,440	12,239	21,474	5,034	30.6%	Fuel cost driven
72138	WASTEWATER TO EQUIP	44,513	23,968	31,340	(13,173)	-29.6%	Estimate from Equip. Maint. based on FY10 actual
72166	WASTEWATER TO ENGINE	28,444	7,659	23,942	(4,502)	-15.8%	Estimate from Engineering group based on projects expected
72400	ADMINISTRATIVE FEE	140,000	83,290	166,000	26,000	18.6%	Cost allocation from City Hall
72730	EXCAVATION FEE	30,000	30,993	40,000	10,000	33.3%	Based on FY10 actual and fee adjustment
72750	STREET SEWER MAINT CF	80,000	75,846	120,000	40,000	50.0%	Anticipating more work by Streets for Wastewater sewer line cleaning and repairs
73970	CAPITAL EXPENDITURES	338,710	286,231	205,000	(133,710)	-39.5%	Had two special capital projects in FY2011 for lining two areas of sewer lines
73990	OTHER CHARGES	23,000	7,098	13,000	(10,000)	-43.5%	Landfill expenses carried by Wastewater, some monitoring no longer required
74210	STATE REVOLVING LOAN	1,107,355	-	1,223,154	115,799	10.5%	Est. based on borrowing \$4 million in 8/2011 for balloon payment made 12/2010

## ENTERPRISE FUNDS EXPENSES

## VARIANCE EXPLANATION

Acct #	Account	Amended 2011 Budget	YTD 03/31/11 2011 Actuals	Requested 2012 Budget	FY 11/12 DIFF	% Change	Variance Explanation
74215	ST REV LOAN ADM FEE	56,460	29,612	52,323	(4,137)	-7.3%	Based on loan schedule
74350	NOTES RETIRED	73,215	(475)	106,517	33,302	45.5%	Equipment lease increase for sludge tanker replacement
74400	INTEREST ON NOTES	44,470	4,347	36,690	(7,780)	-17.5%	Previously budgeted for RAN
75899	TRANSFERS TO BALANCE	(885,570)	-	(1,023,026)	(137,456)	15.5%	Principal payments

### AIRPORT

64***	PROFESSIONAL CONTRAC	252,000	199,789	235,500	-16,500	-7.0%	Reduction in Frasca fees
65***	SERVICE CONTRACTS	2,685,825	941,035	3,084,922	399,097	12.9%	Change in allocation
67***	ADVERTISING & PUBLIC R	357,000	210,806	204,200	-152,800	-74.8%	Cost cutting measures to achieve DSC
69***	COMPUTER INPUT	86,362	36,901	116,460	30,098	25.8%	Upgrades in technology
70***	OFFICE SUPPLIES & PERM	28,641	15,684	30,840	2,199	7.1%	Increased permitting expense
71***	MATERIALS & SUPPLIES	817,640	575,254	934,175	116,535	12.5%	Increase in fuel & salt
	TREASURER FEES & RISK	236,872	299,925	338,814	101,942	30.1%	Increase in allocation from GF
73030,7	PROPERTY TAXES & BAD	919,573	1,063,626	1,537,658	618,085	40.2%	Increased property
74400	INTEREST ON CAPITAL LE	-	47,707	71,561	71,561	100.0%	Properly record interest expense
74150	INTEREST ON BONDS	1,910,843	1,910,738	1,794,751	(116,092)	-6.5%	Properly record interest expense
	PRINCIPAL PAID ON CAPI	-	-	489,144	489,144	100.0%	Separation of principal payment
73990	OTHER CHARGES	750,000	411,381		(750,000)	-100.0%	Based on borrowing
74950	BOND ISSUE COSTS	10,000	12,592		(10,000)	-100.0%	Based on borrowing